



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** David Buick, Executive Director

**SUBJECT:** Education Programs Update

Following is an update on the progress of the education programs and course offerings.

**Michigan Certified Assessing Technician (MCAT) Program:**

The MCAT Program was offered by both outside organizations and by the State at various locations throughout the State. The program continues to be very successful with 150 new MCAT's certified in 2019. We plan on continuing to offer the program throughout the State in 2020. We updated the program materials for 2019 to move to a more practical application approach. We also tested online exams for the MCAT program with much success and plan on moving to all online exams beginning in 2020 to put all classes on a level playing field.

**Michigan Certified Assessing Officer (MCAO):**

As you are aware, you approved elimination of the self-study program beginning in 2019 and significant changes to the program material as well as moving to online exams. Transition to elimination of the self-study program took until November 2019. During that time, the pass rate for the self-study program continued to stay at around 45% to 50%.

In conjunction with the elimination of the self-study, MCAO Programs were offered as 6 month online/lecture hybrids in January 2019 in Lansing, in May 2019 in Big Rapids and in June 2019 in both Lansing and Marquette. There were 65 new MCAO's certified during 2019.

We completed the rewrite of all of the MCAO materials and implemented those changes with the May 2019 Big Rapids Program. We also implemented online testing for the MCAO program.

We have just completed the application period for the January 2020 classes in Marquette and Lansing and had 92 applicants. In order to accommodate more students, we have opened up class sessions in Allegan and Novi in addition to the Lansing and Marquette classes. We were able to accommodate 89 of the 92 applicants.

*We recommend no changes for the MCAO program for 2020 other than continued update of the course materials.*

**Michigan Advanced Assessing Officer (MAAO) STC Program:**

The one year online/lecture hybrid was offered in April and October 2019. In addition, five self-paced courses were offered through outside organizations and 28 through the State during 2019, including for the first time offering all MAAO courses in the UP. We will continue to offer the one-year program in both April and October 2020 and offer the self-paced courses through the State. There were 29 new MAAO's certified during 2019.

*We recommend the following changes to the MAAO Program:*

1. Provide a retake option for the exams for individuals in the Self-Paced classes. Currently if a student fails the exam, they have to repeat the entire class to receive course credit. In order to allow retakes of the self-paced courses we will have to eliminate the ability of outside organizations to offer MAAO classes. We recommend this change be implemented beginning with courses tested in 2020. Also in 2020, we recommend offering working with our outside partners to offer sessions of the self-paced programs that will be all "in person" sessions with only the exam online. We will report back to the STC in December 2020 regarding how many individuals took advantage of that class structure.
2. Currently, any individual in the STC one-year program who does not successfully complete all of the exams by the end of their retake opportunities have two options: they can enroll in another one year program or they can begin the self-paced classes. If a student begins the self-paced classes, they do not receive credit for any exams they have passed during the one-year program. For example, if a student passed six of the seven exams during the one year program but failed the 7<sup>th</sup> exam after all retake options, they would have to retake all seven courses in order to receive their MAAO certification. We recommend students receive self-paced credit for the exams they have passed during the one-year program. We recommend we offer this credit going forward and looking back to 2016, which is when we moved to the current course structure. This lookback would affect five individuals.
3. One year program exam structure: Currently exams are not taken after each Chapter. For example students take the exams for Chapters 3, 4 and 5 at one time after Chapter 5. That is 12 weeks after they have finished Chapter 3. We recommend move to exams to after each chapter for the one-year program and also moving to one retake option rather than two.

**Michigan Master Assessing Officer (MMAO) STC Program:**

As you are aware, we made significant changes to the MMAO program beginning in 2019. Individuals who have held their MAAO certification for one year may enter the MMAO program. The program begins with four classes: Advanced Market, Advanced Income, Advanced Depreciation and Highest and Best Use and Final Reconciliation. At the end of 24 weeks, the students write an appraisal report. The appraisal report is not be a case study and is not be a demonstration narrative. It includes: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation. In order to assist the candidates moving through the process we provide them with an Appraisal Report Template.

Currently students may resubmit their appraisal report two times for regrading. The student must receive 75% on the appraisal report to move to the final exam. Student take a two part final written exam and are provided two retake options and must receive 75% to pass.

During 2019, we offered a one-time transition program for those individuals who had completed the three pre-requisite courses. This 6-month program began with the final reconciliation class and went through the appraisal report and the exams.

We had 53 individuals eligible for the 6 month transition program and 43 individuals enrolled in the program. At the end of the first appraisal report submission we had 28 students remaining in the program. Seventeen students successfully completed the appraisal report portion of the program and are in process of completing the written exams. As of the date of this report we had fourteen students successfully complete the appraisal report and both exams and achieve MMAO certification.

We also began the full year program in October 2019 and have 19 students enrolled.

*We recommend providing only one resubmission of the appraisal report and one retake on the exam for consistency with all other classes.*

**Online Continuing Education Classroom:**

During 2018 we opened an online continuing education classroom using our Moodle classroom. We offered four classes that provided 4 hours each of continuing education credit. The courses require to the students to review a variety of items include power points, texts and websites and then pass a quiz before they can receive credit. Once they successfully meet all the requirements students are automatically emailed a certificate of completion. That certificate is also emailed to staff so that credit is automatically given to the students.

During 2019, we developed eight additional classes for a total of 12 online offerings. We had nearly 1,000 assessors sign up for one or more class and over 85% successfully complete one or more class.

We plan on continuing course development for the 2021 renewal cycle with five additional courses currently in development.



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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

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STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** David Buick, Executive Director

**SUBJECT:** Update on the 2019 AMAR's

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally MCL 211.10f indicates in part:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five year cycle began in 2018. In 2019 we conducted 320 local unit reviews in 17 Counties. Additionally, follow up reviews were conducted in 191 local units.

The AMAR consists of five questions intended to gather information and assist local units in looking at their policies and procedures and an assessment roll analysis that looks at eight major items to determine statutory compliance. Following is a summary of the 2019 review results:

1. Of the 320 local units reviewed, 16% or 52 had perfect AMAR reviews
2. The range for COD was 1.79 to 119.9 with an average of 21.61. The PRD ranged from .85 to 2.15 with an average of 1.08. IAAO standards for COD are 5 to 20 depending on location and type of construction. PRD greater than 1.00 indicates high value parcels are under appraised, under 1.00 indicates high value properties are over appraised. IAAO general rule indicates PRD should range between .98 and 1.03.

3. The reviews indicated some issues with parcel counts on the L-4022 and L-4023. Most of the local units reviewed had procedures for exemptions and were properly completing Form 4142 for PRE interest.
4. The 2019 reviews indicated approximately 20% of local units have issues with ECF analysis. Nearly 30% had issues with Land Value Determinations. This included land adjustments without reason and/or the lack of land value determinations.
5. Approximately 25% of the local units reviewed were not following proper procedures regarding the processing of the Small Business Taxpayer Exemption. This is primarily due to local units not date stamping the form and/or not retaining the envelope. There were some issues with local units approving the exemption when the form was postmarked after the deadline.
6. We did find an increase in the number of local units that did not meet the statutory requirement to adopt an asset test for granting poverty exemptions, approximately 15%.
7. 21% of the local units reviewed had some issue related to their July and December Board of Review authorities, meaning the July or December Boards were acting on items over which they had no statutory authority.
8. We did see a decrease to 8% of local units that were not levying the penalty and interest for late filing of the Property Transfer Affidavit but had not passed a resolution to waive the penalty and interest.
9. 116 follow up reviews were conducted on local units who still had issues remaining from the Phase 1 audits. Of those nearly 70% corrected all of the remaining items. Of the remaining local units, 25 will require another follow up review in 2020. The remaining local unit's rolls were assumed by the STC with corrections mandated in the STC order.
10. 75 reviews were conducted on local units related to a Phase 2 review. Of these, nearly 60% corrected all items related to the initial review. Of the remaining local units, 31 will be subject to another review in 2020 and 1 was recommended for assumption of jurisdiction by the STC.
11. We anticipate another 150 follow up reviews for 2020 – this is a combination of follow up reviews from Cycle 1 of the AMAR Reviews and follow up to the 2019 reviews. Additionally, we have 16 counties scheduled for regular review.



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**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** David Buick, Executive Director

**SUBJECT:** Property Assessing Reform

Over the past few months, the internal Property Assessing Reform (PAR) team has been meeting to discuss in detail the tasks involved in development of various Bulletins, guidance, training materials and other informational materials that will need to be released over the next year to implement PAR.

To date we have completed a considerable amount of work including implementation of the webpage, implementation of the dedicated PAR email, publication of a number of informational one pages to describe PAR and completion of an article for the MTA magazine.

The team has turned their focus to defining the overall process, which will allow us to begin work to fill in the details for each of the items in the process. The team began with a review of the statute, including a discussion with how assumption of jurisdiction fits into PAR. The statutory section on assumption of jurisdiction did not change with reform and still requires the STC to assume jurisdiction when a local unit is in substantial non-compliance.

Since the statute still requires assumption of jurisdiction to be a part of the process, the team has developed a process that incorporates both assumption of jurisdiction and the designated assessor process. That process is attached for the Commission's review and approval. This process was provided to our partner organizations for review and comment prior to the final development with any changes recommended included in the final recommendation. We would note the following:

1. Key to the process is the determination of non-compliance. We recommend the STC adopt a policy that specifies the items to determine non-compliance will be ECF's, Land Values and Overrides. If any of those items are marked as a "no" in the AMAR then the local unit will be non-compliant. We feel this determination has to be definitive, meaning it is important to not parse out what would be non-compliant. For example: we would not want to make a determination that not having residential ECF's is non-compliant but not having commercial ECF's would be compliant.
2. After one failed follow up (meaning two failed reviews) the process would provide three options for the local unit. These options incorporate the assumption of jurisdiction as well as the statutory requirements that include designated assessor and the local unit ability to hire a new MAAO or MMAO assessor.

3. The process would require another follow up after the first failed follow up, regardless of what option the local unit selects. If another failed follow up occurs then the local unit will be required to move into the designated assessor process.

Approval by the STC of this process outline is the first step that will allow us to move forward with development of the necessary Bulletins and other guidance that will accompany each item in this process.

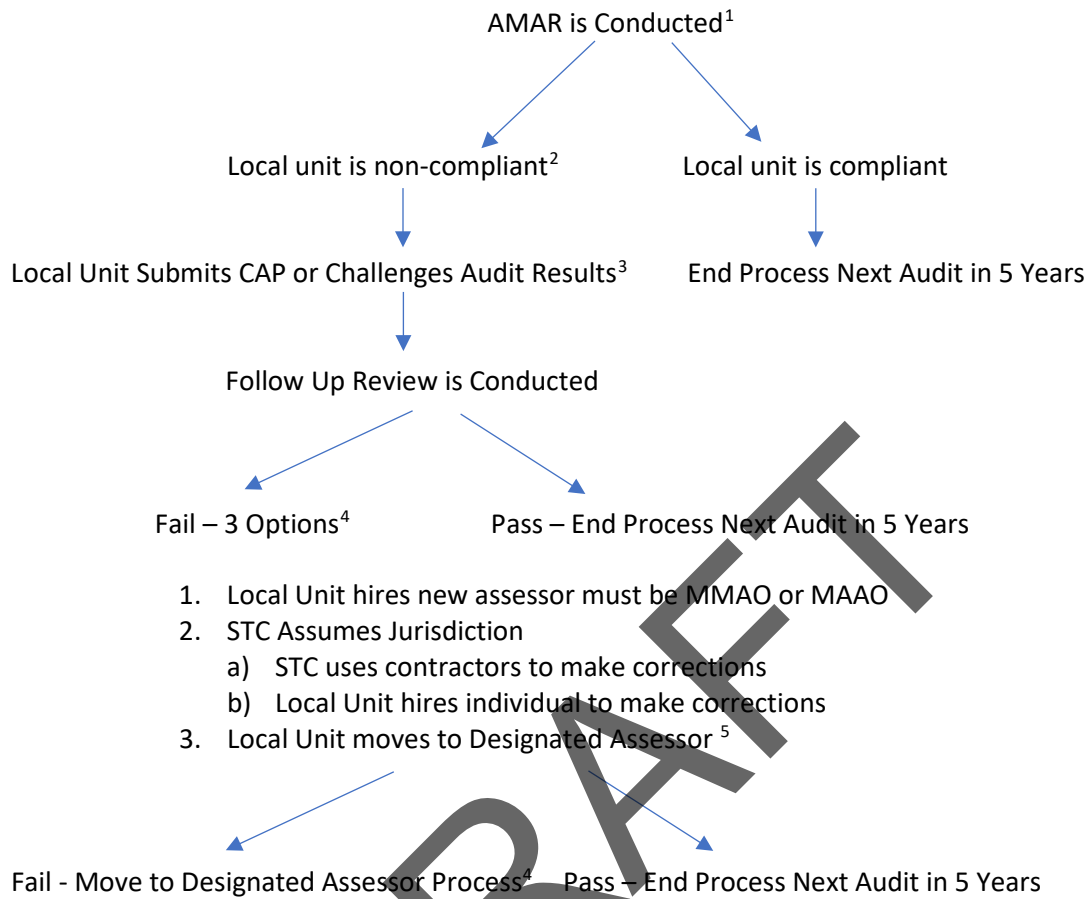
In addition to the approval of this process, we ask the State Tax Commission to approve the enclosed guidance regarding combined Boards of Review. As a key part of the statutory changes that was given immediate effect, this change allows Boards of Review to be combined across contiguous units. This guidance provides information on the statutory change, specific direction on what contiguous local units means, examples and details on the Board requirements.

Staff are available to answer any questions regarding these recommendations.

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## Property Assessing Reform Process



<sup>1</sup> Every 5 years. New AMAR will have 2 sections: Technical (items from statute) and Assessment Roll Analysis

<sup>2</sup> Any item that is a no in the Assessment Roll Analysis results in non-compliance

<sup>3</sup> Form for Audit challenge will be developed. AMAR Sample CAP will be released

<sup>4</sup> A local unit may follow the process to challenge the audit results

<sup>5</sup> Local units that move to DA will remain in that process for 5 years. DA is the AOR for the Local Unit





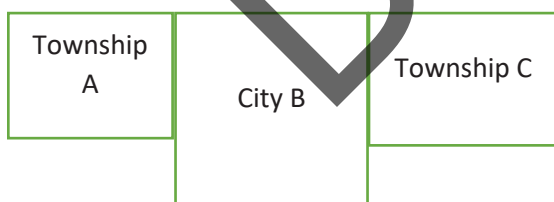
## Combining Boards of Review

As has been discussed in other Topics, P.A. 660 provides a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for a local unit to be determined to be in substantial compliance with the General Property Tax Act, provides timetables for audits as well as follow up audits and provides a process for bringing a local unit into compliance if they remain non-compliant after a follow up review (also known as the designated assessor).

The Act also made changes to the way Boards of Review operate including requiring training and allows for Boards of Review to be combined across contiguous local units:

The governing bodies of 2 or more contiguous cities or townships may, by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act. The provisions in subsections (1) to (5) should serve as a guide in determining the size, composition, and manner of appointment of a board of review appointed under this subsection. (MCL 211.28(6))

In order for Boards to combine and act as a single Board of Review, several conditions must be met. First, the local units must be contiguous. Contiguous is defined as local units that touch or abut each other, this can be on the side, top, bottom or corner. Can three local units be “chained” and act as a single Board of Review? Yes, in this situation you may have three local units in this configuration:



The City Council or Township Board of each local unit must agree and take formal action to approve to combine their Boards of Review. As long as all local units involved agree and take formal action to approve, the units can combine to operate as a single Board of Review.

In our three local unit example above, this would require the appointment of a single Board of Review made up of three members. Using the provisions of MCL 211.28(1) to (5) as a guide, at least 2/3 of the members must be taxpayers of local units A, B and/or C. The following three examples are used to demonstrate some, but not all, of the possible scenarios for a single Board of Review:

- Example 1: Combined Board of Review has one member from Township A, one member from City B and one member from Township C
- Example 2: Combined Board of Review has two members from Township A and one member from City B
- Example 3: Combined Board of Review has one member from City B, one member from Township C and one member that is not a taxpayer of any of the combined local units

The combined Board of Review must also follow these requirements:

- Members appointed to the Combined Board of Review shall serve for terms of 2 years beginning at noon on January 1 of each odd-numbered year.
- A member of the township board is not eligible to serve on the board or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve on the board or to fill any vacancy.
- At least 2 members of a 3-member board of review shall be present to conduct any business or hearings of the Combined Board of Review.
- If 3, 6, or 9 electors are appointed, the membership of the Combined Board of Review must be divided into Board of Review committees consisting of 3 members each.
- Not more than 2 alternate members may be appointed for the same term as regular members of the Combined Board of Review.



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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** CAMA Data Standards Committee

**SUBJECT:** Computer Assisted Mass Appraisal Data Standards Recommendations

At the February 13, 2018 State Tax Commission meeting, you approved the adoption of the Computer Assisted Mass Appraisal (CAMA) Data Standards with immediate effect. Due to various constraints, one of which was the rollout of the new Assessors Manual, CAMA vendors were unable to immediately implement the new standards into their assessing software. Therefore, you postponed the rollout to allow successful implementation of the Assessors Manual.

On December 20, 2018, you approved the formation of an ad hoc CAMA Data Standards Committee (Committee) whose purpose was to explore, review and recommend guidelines regarding the best practices for the data standards to be utilized in Michigan. Of importance was the necessity for increased uniformity in the usage of data standards, resulting in equitable assessment of property statewide. The Committee was formed, and members include; Commissioner Kutschman, assessing officers, equalization directors, CAMA software vendor representatives (BS&A Software is currently the only approved CAMA software vendor) and Property Services Division staff. A full list of participants is provided.

The Committee met in July to frame an overall plan. That meeting resulted in identification of responsibilities, a timeframe in which to make recommendations, stakeholders and their various roles, possible roadblocks, and finally, an outline of a plan to rollout the standards and educate the assessing community. The Committee then met in August, September, October and November to craft standards that met the Commission's directive, the needs of the assessing/equalization community and were functionable in the CAMA software. To be inclusive and transparent, the Committee invited various organizations to attend their meeting on November 20, 2019 and provide comment on the draft standards. The meeting was well attended and provided valuable feedback which has been included in the recommendations. A list of the organizations is provided.

As a result of these meetings, the Committee determined a recommended timeline to rollout implementation of the standards that coincides with the assessing reform; Phase I in May 2020 that includes school and government unit codes, Phase II in May 2021 that includes sales, class and exemption codes, an education plan that begins in early 2020 by distributing CAMA data standard information to the assessing/equalization community in the *2020 Key Topics for Assessing Officers* courses, and finally a plan to re-evaluate the standards and overall process with an annual review (results of that review to be provided in an annual report to the State Tax Commission).

Consequently, the CAMA Data Standards Committee recommends the State Tax Commission:

1. Adopt the attached *State Tax Commission CAMA Data Standards* dated December 17, 2019;
2. Adopt the phased rollout/implementation timeline for the data standards;
3. Maintain a CAMA Data Standards Committee consisting of representation from the assessing, equalization and CAMA vendor community;
4. Direct the Property Services Division staff to work with the Committee to develop additional educational opportunities throughout implementation;
5. Direct the Committee to conduct an annual review of the CAMA Data Standards, implementation, and education plan, receiving input and recommendation from the assessing/equalization community for changes or enhancements that will ensure that the standards continue to provide best practices that result in uniform and equitable assessment administration across the state; and finally
6. Direct the Committee to provide the State Tax Commission with the results of the annual review with any recommended changes to the CAMA Data Standards.

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## **State Tax Commission**

### **2019-2020 CAMA Data Standards Committee**

#### **Committee Members:**

Commissioner Leonard Kutschman

Ted Droste: Assessor for the Township of Delta

Charles Ericson: Assessor for the City of Detroit

William Griffin: Assessor for the City of Auburn Hills and China Township

David Hieber: Equalization Director for Oakland County

Stacey Kaake: Assessor for the City of Flint & MAA Executive Board Vice President

Anthony Meyaard: Equalization Director for the Counties of Arenac, Berrien, Ionia, Van Buren & MAED Executive Board Secretary

Laurie Spencer: Equalization Director for Leelanau County

Tom Szur / Kelly Garner: BS&A Software

Matthew Woolford: Equalization Director for the Counties of Allegan and Kent

Charles Zemla: Assessor for the Townships of Bloomer, Cambria, Day, Fairplains, Fulton, Gilmore, Montcalm, Pine, Scipio, Seville, Sidney, White Oak and the Cities of Carson and Jonesville

#### **Property Services Division Staff Members:**

David Buick

Daniel Holland

Michael Markes

Nancy Armstrong

**CAMA Data Standards Committee Duties:** This Committee will explore, review and make recommendations to the Commission regarding the best practices in CAMA data standards to be utilized in Michigan to ensure uniform and equitable assessment administration.

**CAMA Data Standards Committee  
November 20, 2019 Meeting  
List of Organizations**

Michigan Assessors Association

Michigan Association of Equalization Directors

Michigan Township Association

Michigan Municipal League

Upper Peninsula Assessors Association

Great Lakes Assessors & Directors

Macomb Assessors Organization

Northeast Michigan Assessors Association

Berrien Co Assessors Association

Oakland County Association of Assessing Officer

Southeast Chapter of the Michigan Assessors Association

Mid-Michigan Assessors Association

Northwest Michigan Assessors Association



State Tax Commission

# CAMA DATA STANDARDS

December 17, 2019



## **CAMA Data Standards Content List**

Property Class Codes

Taxable Status Codes

Property Exemption Codes

Define Terms of Sale

Define Instruments of Sale

Sale – Verified By

School District Codes

Government Unit Codes

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## Property Class Codes

Code	Description	Class Type	Category
001	Retired Split / Combine	Reference Real	Real
002	New Split / Combine	Reference Real	Real
003	Reference Personal	Reference Personal	Personal
004	Reference Special Acts Real	Reference Special Real	Special Real
005	Reference Special Acts Personal	Reference Special Personal	Special Personal
006	Non-Assessable Permanent Reference	Reference Permanent	Real
101	Agricultural - Improved	Agricultural	Real
102	Agricultural - Vacant	Agricultural	Real
110	AG - Building on Leased Land	Agricultural	Real
111	AG - Leasehold Improvements	AG Personal	Personal
151	AG - Personal Property	AG Personal	Personal
160	AG - Conservation Reserve Restricted	Agricultural	Real
201	Commercial - Improved	Commercial	Real
202	Commercial - Vacant	Commercial	Real
207	Commercial Condominiums	Commercial	Real
210	Commercial Building on Leased Land	Commercial	Real
211	Commercial - Leasehold Improvements	Commercial Personal	Personal
251	Commercial Personal	Commercial Personal	Personal
260	Commercial - Conservation Reserve Restricted	Commercial	Real
301	Industrial - Improved	Industrial	Real
302	Industrial - Vacant	Industrial	Real
307	Industrial Condominiums	Industrial	Real
310	Industrial Building on Leased Land	Industrial	Real
311	Industrial - Leasehold Improvements	Industrial Personal	Personal
351	Industrial - Personal Property	Industrial Personal	Personal
352	Industrial - Personal Property Solar / Wind	Industrial Personal	Personal
401	Residential - Improved	Residential	Real
402	Residential - Vacant	Residential	Real
407	Residential Condominiums	Residential	Real
408	Residential - Improved Waterfront	Residential	Real
409	Residential - Vacant Waterfront	Residential	Real
410	Residential Building on Leased Land	Residential	Real
411	Residential Leasehold Improvements	Residential Personal	Personal
451	Residential Personal	Residential Personal	Personal
460	Residential - Conservation Reserve Restricted	Residential	Real
501	Timber Cutover - Improved	Timber Cutover	Real
502	Timber Cutover - Vacant	Timber Cutover	Real
551	Utility Personal Property	Utility Personal	Personal
601	Developmental - Improved	Developmental	Real
602	Developmental - Vacant	Developmental	Real
610	Developmental Building on Leased Land	Developmental	Real

## **Taxable Status Codes**

There are two Taxable Statuses:

- 1) Taxable
- 2) Exempt

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## Property Exemption Codes

<b>MCL Citation</b>	<b>Description</b>
211.7	Federal Property
211.7a	Not Applicable
211.7b	Disabled Veteran
211.7c	Repealed
211.7d	Elderly or Disabled
211.7e	Trees, Shrubs R/W
211.7f	Repealed
211.7g	Seawall
211.7h	Solar, Wind, Water Energy
211.7i	Existing Facility
211.7j	New or Existing Commercial Facility
211.7k	Industrial Facilities Tax
211.7l	State Property
211.7m	County, Township, City, Village, School District, Parks
211.7n	Non-Profit Theater, Library, Educational, Scientific Institution
211.7o	Non-Profit Charitable Institution
211.7p	Memorial Homes or Posts
211.7q	Boy or Girl Scout or Campfire Girl's Organization; 4-H Club or Foundation; Young Men's or Women's Christian Association
211.7r	Certain Clinics
211.7s	Houses of Public Worship; Parsonage
211.7t	Burial Grounds, Rights of Burial, Tombs and Monuments
211.7u	Poverty Exemption
211.7v	Property of Certain Corporations Paying Specific Tax and Railroads
211.7w	Property of Agricultural Society Used Primarily for Fair Purposes
211.7x	Parks, Monument Ground or Armory, Property Leased by Nonprofit Corporation to State
211.7y	Landing Area
211.7z	School
211.7aa	Municipal Water Authority
211.7bb	Nursery Stock Seasonal Protection Unit
211.7cc	Principle Residence Exemption
211.7dd	Definitions
211.7ee	Qualified Agricultural Property Exemption from Tax Levied by Local School District for School Operating Purposes, Procedures
211.7ff	Real & Personal Property Located in Renaissance Zone
211.7gg	Property Held by Land Bank Fast Track Authority
211.7hh	Qualified Start-Up Business
211.7ii	Property Used by Innovations Center in Certified Technology Park
211.7jj	Federally Qualified Health Center
211.7jj[1]	Qualified Forest Property
211.kk	Eligible Non-Profit Housing Property
211.7mm	Retail Store of Charitable Non-Profit Housing Organization
211.7nn	Supportive Housing Property

211.7oo	Low Grade Iron Ore Property
211.7pp	Mineral and Open Mine Property
211.7qq	Mineral Producing Property
211.7ss	Development Property
211.7tt	Eligible Economic Development Group
211.7uu	Act Inapplicable to Non-Profit Railway
211.7vv	Transitional Qualified Forest
211.7ww	Aquaculture
125.1415a	PILOT - Exemption for Non-Profit Housing Project
124.754(7)	Land Bank Fast Track Authority

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## Define Terms of Sale

Number	Terms of Sale	L-4015 (Form 4618)
01	Abandonment	Reference
02	Abated	Reference
03	Arm's Length	Conventional/Creative
04	Buyers interest in a LC	Reference
05	Correcting Title	Reference
06	Court Judgement	Reference
07	Death Certificate	Reference
08	Estate	Reference
09	Family Sale	Reference
10	Foreclosure	Reference
11	From Lending Institution Exposed	Conventional
12	From Lending Institution Not Exposed	Reference
13	Government	Reference
14	Into / Out of Trust	Reference
15	Lady Bird	Reference
16	LC Payoff	Reference
17	Lending to Lending	Reference
18	Life Estate	Reference
19	Multi Parcel Arm's Length	Conventional/Reference
20	Multi Parcel Sale Ref	Reference
21	Not Used	Reference
22	Outlier	Not Used
23	Part of Ref	Reference
24	Partial Assessment	Not Used
25	Partial Construction	Not Used
26	Partial Interest	Reference
27	Redemption	Reference
28	Relocation	Reference
29	Sellers Interest in a LC	Conventional/Reference
30	Short Sale	Reference
31	Split Improved	Not Used
32	Split Vacant	Not Used
33	To Be Determined	Conventional
34	To Lending Institution	Reference
35	Under Duress	Reference

## Define Instruments of Sale

Instrument Type	
Code	Explanation
WD	Warranty Deed
SD	Sheriff's Deed
QC	Quit Claim
PTA	Property Transfer Affidavit
OTH	Other
MLC	Memo of Land Contract
LC	Land Contract
CD	Covenant Deed
AFF	Affidavit

## Sale – Verified By

Explanation
Agent
Buyer / Seller
Deed
Not Verified
Other
Property Transfer Affidavit
Realtor
Real Property Statement
Title Company



## School District Code List (See MI-1040 or MI-1040CR, line 4.)

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the county or city name in parentheses helps you choose the right district. **Residents**, choose the code for the district where you lived on December 31, 2018. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents**, enter “10000” in the school district code box.

31020 Adams Twp.	73180 Bridgeport-Spaulding	80050 Decatur	41020 Godwin Heights
46020 Addison	11340 Bridgman	76090 Deckerville	25050 Goodrich
46010 Adrian	47010 Brighton	46070 Deerfield	25030 Grand Blanc
58020 Airport	17140 Brimley	08010 Delton-Kellogg	70010 Grand Haven
79010 Akron-Fairgrove	46050 Britton Deerfield	17050 DeTour	23060 Grand Ledge
24030 Alanson	12020 Bronson	82010 Detroit	41010 Grand Rapids
05010 Alba	76060 Brown City	19010 DeWitt	41130 Grandville
13010 Albion	11310 Buchanan	81050 Dexter	62050 Grant
01010 Alcona	28035 Buckley	31100 Dollar Bay-Tamarack City	42030 Grant Twp.
74030 Algonac	56020 Bullock Creek	14020 Dowagiac Union	38050 Grass Lake
03030 Allegan	75020 Burr Oak	44050 Dryden	59070 Greenville
82020 Allen Park	02020 Burt Twp.	58050 Dundee	82300 Grosse Ile Twp.
70040 Allendale	78020 Byron	78030 Durand	82055 Grosse Pointe
29010 Alma	41040 Byron Center		39065 Gull Lake
44020 Almont		74050 East China	52040 Gwinn
04010 Alpena	83010 Cadillac	50020 East Detroit	
50040 Anchor Bay	41050 Caledonia	41090 East Grand Rapids	11670 Hagar Twp.
81010 Ann Arbor	31030 Calumet	38090 East Jackson	35020 Hale
06010 Arenac Eastern	30010 Camden-Frontier	15060 East Jordan	03100 Hamilton
50050 Armada	74040 Capac	33010 East Lansing	82060 Hamtramck
07010 Arvon Twp.	25080 Carman-Ainsworth	34340 Easton Twp.	31010 Hancock
29020 Ashley	55010 Carney-Nadeau	23050 Eaton Rapids	38100 Hanover-Horton
13050 Athens	79020 Caro	11250 Eau Claire	32060 Harbor Beach
25130 Atherton	73030 Carrollton	82250 Ecorse	24020 Harbor Springs
60010 Atlanta	59020 Carson City-Crystal	14030 Edwardsburg	13070 Harper Creek
06020 Au Gres-Sims	76070 Carsonville-Pt. Sanilac	05060 Elk Rapids	82320 Harper Woods
02010 AuTrain-Onota	32030 Caseville	32050 Elkton-Pigeon-Bay Port Laker	18060 Harrison
63070 Avondale	79030 Cass City	05065 Ellsworth	64040 Hart
	14010 Cassopolis	31070 Elm River Twp.	80120 Hartford
32010 Bad Axe	41070 Cedar Springs	49055 Engadine	47060 Hartland
43040 Baldwin	50010 Center Line	21010 Escanaba	33060 Haslett
80020 Bangor (Van Buren)	05035 Central Lake	09050 Essexville-Hampton	08030 Hastings
80240 Bangor Twp.	59125 Central Montcalm	67020 Evart	63130 Hazel Park
09030 Bangor Twp. (Bay)	75030 Centreville	66045 Ewen-Trout Creek	73210 Hemlock
07020 Baraga	15050 Charlevoix	40060 Excelsior	62060 Hesperia
21090 Bark River-Harris	23030 Charlotte	68030 Fairview	82070 Highland Park
19100 Bath	31050 Chassell Twp.	65200 Farmington	60020 Hillman
13020 Battle Creek	16015 Cheboygan	18020 Farwell	30020 Hillsdale
09010 Bay City	81040 Chelsea	03050 Fennville	70020 Holland
37040 Beal City	73110 Chesaning Union	25100 Fenton	63210 Holly
51020 Bear Lake	54025 Chippewa Hills	63020 Ferndale	33070 Holt
15010 Beaver Island	50080 Chippewa Valley	50090 Fitzgerald	61120 Holton
26010 Beaverton	32040 Church	82180 Flat Rock	13080 Homer
58030 Bedford	18010 Clare	25010 Flint	03070 Hopkins
25240 Beecher	63090 Clarenceville	25120 Flushing	72020 Houghton Lake
34080 Belding	63190 Clarkston	40020 Forest Area	31110 Houghton-Portage Twp.
05040 Bellaire	63270 Clawson	41110 Forest Hills	47070 Howell
23010 Bellevue	39020 Climax-Scotts	36015 Forest Park	46080 Hudson
25060 Bendle	46060 Clinton	19070 Fowler	70190 Hudsonville
25230 Bentley	50070 Clintondale	47030 Fowlerville	82340 Huron
11010 Benton Harbor	25150 Clio	73190 Frankenmuth	63220 Huron Valley
10015 Benzie County Central	12010 Coldwater	10025 Frankfort-Elberta	
63050 Berkley	56030 Coleman	50100 Fraser	58070 Ida
34140 Berlin Twp.	32260 Colfax Twp.	73200 Freeland	44060 Imlay City
11240 Berrien Springs	11330 Coloma	53030 Free Soil	82080 Inkster
27010 Bessemer	75040 Colon	62040 Fremont	16050 Inland Lakes
21065 Big Bay De Noc	38040 Columbia	61080 Fruitport	34010 Ionia
62470 Big Jackson	39030 Comstock	29050 Fulton	34360 Ionia Twp.
54010 Big Rapids	41080 Comstock Park		22010 Iron Mountain
73170 Birch Run	38080 Concord	39050 Galesburg-Augusta	27020 Ironwood
63010 Birmingham	75050 Constantine	11160 Galien Twp.	52180 Ishpeming
46040 Blissfield	70120 Coopersville	82050 Garden City	29060 Ithaca
63080 Bloomfield Hills	78100 Corunna	69020 Gaylord	
80090 Bloomingdale	80040 Covert	25070 Genesee	38170 Jackson
49020 Bois Blanc Pines	20015 Crawford AuSable	82290 Gibraltar	58080 Jefferson (Monroe)
15020 Boyne City	82230 Crestwood	21025 Gladstone	70175 Jenison
15030 Boyne Falls	76080 Croswell-Lexington	26040 Gladwin	69030 Johannesburg-Lewiston
63180 Brandon		45010 Glen Lake	30030 Jonesville
11210 Brandywine	33040 Dansville	03440 Glenn	
29040 Breckenridge	25140 Davison	80110 Gobles	
22030 Breitung Twp.	82030 Dearborn	41120 Godfrey-Lee	
	82040 Dearborn Heights		

39010	Kalamazoo	61060	Mona Shores	21060	Rapid River	69040	Vanderbilt
51045	Kaleva Norman Dickson	58010	Monroe	61210	Ravenna	38020	Vandercook Lake
40040	Kalkaska	59045	Montabella	30070	Reading	79150	Vassar
25110	Kearsley	61180	Montague	82110	Redford Union	32650	Verona Twp.
41140	Kelloggsville	25260	Montrose	67060	Reed City	59150	Vestaburg
41145	Kenowa Hills	49070	Moran Twp.	79110	Reese	39170	Vicksburg
41150	Kent City	46100	Morenci	61220	Reeths-Puffer	27070	Wakefield-Marenisco
41160	Kentwood	54040	Morley Stanwood	52110	Republic-Michigamme	30080	Waldron
28090	Kingsley	78060	Morrice	50180	Richmond	64090	Walkerville
79080	Kingston	50160	Mt. Clemens	82120	River Rouge	63290	Walled Lake
		25040	Mt. Morris	11033	River Valley	50230	Warren
07040	L'Anse	37010	Mt. Pleasant	82400	Riverview	50240	Warren Woods
50140	L'Anse Creuse	02070	Munising	63260	Rochester	63300	Waterford
78040	Laingsburg	61010	Muskegon	41210	Rockford	27080	Watersmeet Twp.
57020	Lake City	61020	Muskegon Heights	71080	Rogers City	11320	Watervliet
25200	Lake Fenton	38130	Napoleon	50190	Romeo	33215	Waverly
31130	Lake Linden-Hubbell	52090	Negaunee	82130	Romulus	03040	Wayland Union
63230	Lake Orion	11200	New Buffalo	72010	Roscommon	82160	Wayne-Westland
50120	Lake Shore (Macomb)	50170	New Haven	50030	Roseville	33220	Webberville
11030	Lakeshore (Berrien)	78070	New Lothrop	63040	Royal Oak	52160	Wells Twp.
13090	Lakeview (Calhoun)	62070	Newaygo	17110	Rudyard	63160	West Bloomfield
50130	Lakeview (Macomb)	52015	N.I.C.E. (Ishpeming)	73010	Saginaw City	65045	West Branch-Rose City
59090	Lakeview (Montcalm)	11300	Niles	73040	Saginaw Twp.	36025	West Iron County
25280	Lakeville	30050	North Adams-Jerome	81120	Saline	70070	West Ottawa
34090	Lakewood	44090	North Branch	46130	Sand Creek	38010	Western
63280	Lamphere	55115	North Central	76210	Sandusky	82240	Westwood
33020	Lansing	22045	North Dickinson	34120	Saranac	25210	Westwood Heights
44010	Lapeer	32080	North Huron	03080	Saugatuck	62090	White Cloud
80130	Lawrence	61230	North Muskegon	17010	Sault Ste. Marie	75070	White Pigeon
80140	Lawton	45040	Northport	39160	Schoolcraft	17160	Whitefish Twp.
45020	Leland	41025	Northview	64080	Shelby	58110	Whiteford
49040	Les Cheneaux	82390	Northville	37060	Shepherd	61240	Whitehall
33100	Leslie	38140	Northwest	32610	Sigel Twp. 3 (Adams)	81140	Whitmore Lake
81070	Lincoln	22025	Norway-Vulcan	32620	Sigel Twp. 4 (Eccles)	35040	Whittemore-Prescott
82090	Lincoln Park	75100	Nottawa	32630	Sigel Twp. 6 (Kipper)	33230	Williamston
25250	Linden	63100	Novi	11830	Sodus Twp.	81150	Willow Run
30040	Litchfield	63250	Oak Park	80010	South Haven	16100	Wolverine
82095	Livonia	61065	Oakridge	50200	South Lake	82365	Woodhaven-Brownstown
41170	Lowell	33170	Okemos	63240	South Lyon	82170	Wyandotte
53040	Ludington	23080	Olivet	82140	South Redford	41026	Wyoming
		71050	Onaway	63060	Southfield	74130	Yale
49110	Mackinac Island	23490	Oneida Twp.	82405	Southgate	81020	Ypsilanti
16070	Mackinaw City	51060	Onkama	41240	Sparta	70350	Zeeland
46090	Madison (Lenawee)	46110	Onsted	70300	Spring Lake		
63140	Madison (Oakland)	66050	Ontonagon	38150	Springport		
05070	Mancelona	61190	Orchard View	73240	St. Charles		
81080	Manchester	35010	Oscoda	49010	St. Ignace		
51070	Manistee	03020	Otsego	19140	St. Johns		
77010	Manistique	19120	Ovid-Elsie	11020	St. Joseph		
83060	Manton	32090	Owendale-Gagetown	29100	St. Louis		
23065	Maple Valley	78110	Owosso	06050	Standish-Sterling		
13095	Mar Lee	63110	Oxford	31140	Stanton Twp.		
14050	Marcellus	34040	Palo	55120	Stephenson		
67050	Marion	39130	Parchment	33200	Stockbridge		
76140	Marlette	80160	Paw Paw	75010	Sturgis		
52170	Marquette	76180	Peck	58100	Summerfield		
13110	Marshall	24040	Pellston	02080	Superior Central		
03060	Martin	13120	Pennfield	45050	Suttons Bay		
74100	Marysville	64070	Pentwater	73255	Swan Valley		
33130	Mason (Ingham)	78080	Perry	25180	Swartz Creek		
58090	Mason (Monroe)	24070	Petoskey	48040	Tahquamenon		
53010	Mason County Central	19125	Pewamo-Westphalia	35030	Tawas		
53020	Mason County Eastern	17090	Pickford	82150	Taylor		
80150	Mattawan	47080	Pinckney	46140	Tecumseh		
79090	Mayville	09090	Pinconning	13130	Tekonsha		
57030	McBain	67055	Pine River	08050	Thornapple Kellogg		
82045	Melvindale-North Allen Park	30060	Pittsford	75080	Three Rivers		
74120	Memphis	03010	Plainwell	28010	Traverse City		
75060	Mendon	82100	Plymouth-Canton	82155	Trenton		
55100	Menominee	63030	Pontiac	59080	Tri County		
56050	Meridian	74010	Port Huron	63150	Troy		
73230	Merrill	39140	Portage	32170	Ubyly		
83070	Mesick	34110	Portland	13135	Union City		
38120	Michigan Center	71060	Posen	79145	Unionville-Sebewaing		
21135	Mid Peninsula	23090	Pottersville	50210	Utica		
56010	Midland	52100	Powell Twp.	82430	Van Buren		
81100	Milan	12040	Quincy	50220	Van Dyke		
79100	Millington						
68010	Mio-AuSable						

## Government Unit Codes

[https://www.michigan.gov/documents/treasury/LocalUnitNamesCodes\\_110812\\_403341\\_7.pdf](https://www.michigan.gov/documents/treasury/LocalUnitNamesCodes_110812_403341_7.pdf)

The information below is a sample for Alcona County. The full list can be found at the above web link and the CAMA vendors will use the comprehensive list as defined by the State of Michigan.

County	Local Unit	Type	REVSHARE
ALCONA COUNTY	ALCONA COUNTY EQ.		10000
ALCONA COUNTY	ALCONA TWP.	TWP	11010
ALCONA COUNTY	CALEDONIA TWP.	TWP	11020
ALCONA COUNTY	CURTIS TWP.	TWP	11030
ALCONA COUNTY	GREENBUSH TWP.	TWP	11040
ALCONA COUNTY	GUSTIN TWP.	TWP	11050
ALCONA COUNTY	HARRISVILLE TWP.	TWP	11060
ALCONA COUNTY	HAWES TWP.	TWP	11070
ALCONA COUNTY	HAYNES TWP.	TWP	11080
ALCONA COUNTY	MIKADO TWP.	TWP	11090
ALCONA COUNTY	MILLEN TWP.	TWP	11100
ALCONA COUNTY	MITCHELL TWP.	TWP	11110
ALCONA COUNTY	CITY OF HARRISVILLE	CITY	12010
ALCONA COUNTY	VILLAGE OF LINCOLN	VLG	13010



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHEL EUBANKS  
STATE TREASURER

**Bulletin 16 of 2019  
December 17, 2019  
MTT Interest Rates**

**TO: Assessing Officers and County Equalization Directors**

**FROM: Michigan State Tax Commission**

**SUBJECT: Interest Rates on Michigan Tax Tribunal Judgments**

Public Act 220 of 2012 provides that, after June 30, 2012, the Tax Tribunal interest rate shall be calculated twice a year for the periods of January 1 to June 30 and July 1 to December 31. The interest rate is established as the “adjusted prime rate” plus 1%. The “adjusted prime rate” is the average predominant prime rate quoted by not fewer than 3 commercial banks to large businesses during a preceding six-month period, as determined by the Department of Treasury.

Period	Interest Rate
July 1 – December 31, 2012	4.25%
January 1 – June 30, 2013	4.25%
July 1 – December 31, 2013	4.25%
January 1 – June 30, 2014	4.25%
July 1 – December 31, 2014	4.25%
January 1 – June 30, 2015	4.25%
July 1 – December 31, 2015	4.25%
January 1 – June 30, 2016	4.25%
July 1 – December 31, 2016	4.40%
January 1 – June 30, 2017	4.50%
July 1 – December 31, 2017	4.70%
January 1 – June 30, 2018	5.15%
July 1 – December 31, 2018	5.41%
January 1 – June 30, 2019	5.90%
July 1 – December 31, 2019	6.39%
<b>January 1 – June 30, 2020</b>	<b>6.40%</b>

Prior to July 1, 2012, the average interest rate was calculated annually utilizing the average auction rate of 91-day discount Treasury bills in the prior State fiscal year. Announced interest rates through June 30, 2012 may be found in Bulletin 14 of 2012.



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**Bulletin 17 of 2019  
December 17, 2019  
Boards of Review**

**TO: Boards of Review and Assessing Officers**

**FROM: State Tax Commission**

**SUBJECT: 2020 Boards of Review**

This Bulletin contains information that Boards of Review need to be aware of for the 2020 assessment year. The State Tax Commission Frequently Asked Questions regarding the statutory obligations for Boards of Review can be found on the State Tax Commission website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission). The State Tax Commission asks that all Boards of Review carefully review this document in order to fully understand their statutory obligations. Board of Review members are also strongly encouraged to attend an annual *Board of Review Member Training Program* to review updates on statutory and policy changes.

**1) Key Dates for 2020 Boards of Review**

- **March 3, 2020.** The March Board of Review begins their work on the Tuesday following the first Monday in March. On this day, the Board holds their organizational meeting and formally receives the assessment roll from the assessor. This is the meeting for the Board to “get organized”. They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board will not hear appeals at this first meeting. The organizational meeting date cannot be rescheduled to a different day.
- **March 9, 2020.** Appeal meetings of the March Board begin on the 2nd Monday in March. Local units can set an alternative start date for the appeal meetings by adopting an ordinance or resolution, but that alternative start date can only be the Tuesday or Wednesday of that same week (i.e. the Tuesday or Wednesday following the 2nd Monday in March).

The required first appeal meeting on the second Monday in March must start no earlier than 9 A.M. and no later than 3 P.M. The Board must meet for a minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 P.M.

- **April 6, 2020.** The March Board of Review must complete their work by the first Monday in April. Assessment rolls must be turned over to County Equalization by the Wednesday following the first Monday in April or 10 days following the close of the March Board, whichever is first.
- **July 21, 2020.** If convened, the July Board meets on the Tuesday following the third Monday in July, unless an alternate start date is adopted by the local unit.
- **December 15, 2020.** If convened, the December Board meets the Tuesday following the second Monday in December, unless an alternate start date is adopted by the local unit.

## **2) Alternate Start Dates for the July or December Boards of Review:**

Public Act 122 of 2008 amended MCL 211.53b to provide that July or December Boards of Review may have an alternate start date. The act requires that the governing body of the City or Township adopt by ordinance or resolution alternate start dates that must conform to the following: For the July Board, an alternate date during the week of the 3<sup>rd</sup> Monday in July. For the December Board, an alternate date during the week of the 2<sup>nd</sup> Monday in December.

## **3) Documentation of Board of Review Changes:**

The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including, minutes, a copy of the form 4035, form 4035a whenever the Board of Review makes a change that causes the Taxable Value to change and a Board of Review Action Report. Form 4035 must include a detailed reason why the Board made their determination. **Assessors please note, you are not required to file the Board of Review log or Action Report with the State Tax Commission.**

Minutes must include all the following items:

- Day, time and place of meetings.
- Members present, members absent, name of elected chairperson and notation of any correspondence received.
- A log that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and decision of the board of review.
- Record daily the actual hours the Board was in session, and time of daily adjournments. Record the closing date and time of the final annual session.



#### 4) Inflation Rate used in the 2019 Capped Value Formula:

MCL 211.34d defines the calculation for the Inflation Rate Multiplier. The statute states in part:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

Further, (f) states "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

Based on this statutory requirement, the calculation for 2020 is as follows:

1. The 12 monthly values for October 2017 through September 2018 are averaged.
2. The 12 monthly values for October 2018 through September 2019 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

Oct-17	246.663	Oct-18	252.885
Nov-17	246.669	Nov-18	252.038
Dec-17	246.524	Dec-18	251.233
Jan-18	247.867	Jan-19	251.712
Feb-18	248.991	Feb-19	252.776
Mar-18	249.554	Mar-19	254.202
Apr-18	250.546	Apr-19	255.548
May-18	251.588	May-19	256.092
Jun-18	251.989	Jun-19	256.143
Jul-18	252.006	Jul-19	256.571
Aug-18	252.146	Aug-19	256.558
Sep-18	252.439	Sep-19	256.759
<b>Average</b>	<b>249.749</b>		<b>254.376</b>
		<b>Ratio</b>	<b>1.019</b>
		<b>% Change</b>	<b>1.9%</b>

**Local units cannot develop or adopt or use an inflation rate multiplier other than 1.019 in 2020. It is not acceptable for local units to indicate to taxpayers that you do not know how the multiplier is developed.**



## 5) County Multipliers:

It has come to the attention of the State Tax Commission that some Boards of Review believe it is appropriate to develop their own County Multipliers. It is not acceptable for a local unit or Board of Review to develop County Multipliers. The multipliers developed by the State Tax Commission must be used.

## 6) Qualified Errors:

The State Tax Commission continues to note a number of July and December Boards of Review making changes that are not allowed by the statute. **Boards of Review and assessors are cautioned to take great care to ensure that any changes made by the July or December Board meet the requirements of MCL 211.53b.**

MCL 211.53b provides that the July or December Boards of Review can correct "qualified errors" for the current year and one prior year, unless additional years are specifically addressed by the statute.

A correction under subsection (6) regarding Principal Residence Exemptions may be made for the year in which the appeal was filed and the three immediately preceding years.

A correction under subsection (8) that approves a qualified personal property exemption contained in MCL 211.9o for small business taxpayers may be made for the year in which the appeal was filed and the immediately preceding tax year.

The July and December Boards of Review **have no authority** over the Eligible Manufacturing Personal Property Exemptions contained in MCL 211.9m and MCL 211.9n. If an assessor misplaces or missed a timely filed Form 5278, that **is not** considered a clerical error or mutual mistake and cannot be considered by the July or December Board of Review.

Regarding MCL 211.27a(4); if the taxable value of property is adjusted and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted for the current year and for the three immediately preceding calendar years. An adjustment under this subsection shall be considered the correction of a clerical error.

### **Qualified Errors are defined in MCL 211.53b as:**

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.

- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.

**“Clerical Errors’ and ‘Mutual Mistakes of Fact’ are defined by the courts as follows:**

**Clerical Error** was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

**Mutual Mistake of Fact** was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” This definition was clarified by the Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010). The Michigan Supreme Court indicated that to qualify, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer.

## **7) Disabled Veterans Exemption:**

The State Tax Commission has issued significant guidance on the Disabled Veterans Exemption. This guidance can be found on the State Tax Commission website under “What’s New”. Boards of Review are encouraged to review all Disabled Veterans Exemption guidance issued by the State Tax Commission.

Boards of Review are strongly cautioned that the determination that a veteran is 100% disabled or individually unemployable is made by the U.S. Department of Veterans Affairs. Boards of Review **do not** have authority to make an independent determination that a veteran is 100% disabled or individually unemployable. Conversely, Boards of Review **do not** have the authority to determine a veteran is not 100% disabled or individually unemployable once the U.S. Department of Veterans Affairs has issued their determination.

**Disabled Veterans Exemption for Unremarried Surviving Spouse:** The State Tax Commission is aware that the Michigan Tax Tribunal in MTT Docket 16-004780, *Deborah E. Rabun v City of Farmington Hills*, held that a surviving spouse cannot qualify for the exemption when the deceased disabled veteran never owned or occupied the subject property as a homestead.

While the STC understands that is the position of the MTT, the STC does not agree or support that determination. It was never legislative intent that the unremarried surviving spouse be required to forever live in the original home. In fact, the STC in their original guidance indicated that: *the Disabled Veteran’s exemption is not an exemption for the benefit of the property. Instead, it is an exemption personal to the qualifying disabled veteran or the unremarried surviving spouse of the qualified deceased disabled veteran.*

Since the exemption is personal to the qualified individual the STC is advising assessors and Boards of Review that they can and should approve exemptions for unremarried surviving spouses that meet all other statutory requirements, regardless of if the disabled veteran ever owned or occupied that subject property as a homestead.

## **8) Personal Property Tax:**

On May 3, 2018 Governor Snyder signed in law P.A. 132 of 2018. This act made changes to the Small Business Taxpayer Exemption (MCL 211.9o), specifically changing the filing requirements to provide that eligible taxpayers do not have to annually file to receive the exemption. Taxpayers who filed for the exemption in prior years still must file Form 5076, *Small Business Property Tax Exemption Claim Under MCL 211.9o*, in 2020 to claim the exemption. Once granted, the assessor will then continue to exempt the personal property until the taxpayer files a rescission indicating they no longer qualify for the exemption. Assessors can implement an audit program to determine if taxpayers still qualify for the exemption.

As a reminder, Public Acts 261-264 of 2017 were signed into law on December 28, 2017. These Acts made several changes that affect both the Small Business Taxpayer Exemption and the Eligible Manufacturing Personal Property Exemption (EMPP).

P.A. 261 of 2017 changes the deadline for filing the Small Business Taxpayer Exemption to February 20 and changed Form 5076 from an Affidavit to a Statement. This allows the assessor to accept either a facsimile or electronic signature on Form 5076. Form 5076 has been updated to reflect these statutory changes.

P.A. 261-264 of 2017 also changed the statute to allow assessors to accept a postmark by February 20 for Form 5278 to claim the EMPP exemption. Form 5278 and Form 632 (Personal Property Statement) have been updated to reflect these statutory changes.

Finally, P.A. 261-264 of 2017 changed the appeal procedure for both the Small Business Taxpayer Exemption and the EMPP exemption. Taxpayers who miss the filing deadline for either exemption may file a late application directly with the March Board of Review. The March Board of Review should grant the exemption as long as the taxpayer otherwise qualifies for the exemption. Both the Guide to the Small Business Taxpayer Exemption and the Assessors Guide to EMPP and ESA have been updated to reflect these statutory changes.

The updated Guide to the Small Business Taxpayer Exemption and Assessors Guide to EMPP and ESA are available online at [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **9) Poverty Exemptions:**

The State Tax Commission issued Bulletin 6 of 2017 regarding Poverty Exemptions. This Bulletin reflects updates due to recent court decisions and legislative changes. Specifically:

The Michigan Court of Appeals ruled in *Ferrero v Township of Walton* (Docket No. 302221) that monies received pursuant to MCL 206.520 (homestead property tax credit) is a rebate of property taxes and is not income for purposes of MCL 211.7u.

Statutory changes to allow an affidavit to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the individual filing for the exemptions.

Board of Review members are encouraged to review Bulletin 6 of 2017 prior to the start of March Board of Review meetings.

## **10) Property Classification and Transfer of Ownership:**

Property is classified according to its current use. A property cannot have more than one classification. MCL 211.34c(5) states that if the total usage of a parcel includes more than one classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

Boards of Review are encouraged to review the *Property Classification and Transfer of Ownership Guidelines* available on the State Tax Commission website.

## **11) Public Act 660 of 2018 (Property Assessing Reform):**

Public Act 660 of 2018 was signed by the Governor on December 31, 2018. This Public Act made several changes to the General Property Tax Act. MCL 211.10d(7) was amended to allow a village located in more than 1 assessing district to request State Tax Commission approval that the assessment of property within the village be combined with the assessment of property in 1 of those assessing districts. Public Act 660 also amends MCL 211.28(6) to allow the governing bodies of 2 or more contiguous cities or townships to enter into an agreement to appoint a single board of review to serve as the combined board of review for each of those cities or townships.

The State Tax Commission has provided additional resources and guidance regarding changes to be implemented as a result of Public Act 660 of 2018 under the “Property Assessing Reform” link at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

## **12) Resources and Training:**

The State Tax Commission has published a significant amount of resource information to assist Boards of Review in carrying out their statutory responsibilities. This information can be found on the State Tax Commission website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) under the Board of Review Information heading.

The State Tax Commission recommends that all new and returning Board of Review Members annually attend training to receive updated information related to legislative and policy changes that have occurred during the past year.

For additional BOR resource and training information, please contact the State Tax Commission at (517) 335-3429 ext. 5.

DRAFT



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Public Acts 116 and 117 of 2019: Alternative Energy Systems on Residential Real Property

Public Acts 116 and 117 of 2019 made changes to the General Property Tax Act, specifically MCL 211.34d and MCL 211.27, to exclude solar panels and other “alternative energy systems” located on residential real property from assessment of true cash value until the property is sold.

The Acts amend the provisions in MCL 211.27(2) (commonly known as the Mathieu Gast Act) related to items an assessor shall not consider as an increase in true cash value as a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold. The Acts add the following to the list of repairs considered normal maintenance if they are not part of a structural addition or completion:

- (p) Installing, replacing, or repairing an alternative energy system, without regard to ownership of the system, with a generating capacity of not more than 150 kilowatts, the annual energy output of which does not exceed the annual energy consumption measured by the utility-provided electrical meter on the system to which it is connected. As used in this subdivision, “alternative energy system” means that term as defined in section 2 of the Michigan next energy authority act, 2002 PA 593, MCL 207.822.

While the stated intent of the Public Acts is to exclude residential solar panels from being assessed, it should be noted that “alternative energy system” as defined in MCL 207.822 means the small-scale generation or release of energy from 1 or any combination of the following types of energy systems: fuel cell energy system, photovoltaic energy system, solar-thermal energy system, wind energy system, CHP energy system, microturbine energy system, miniturbine energy system, Stirling cycle energy system, battery cell energy system, clean fuel energy system, electricity storage system, biomass energy system, and thermoelectric energy system. This means that any of these alternative energy systems that meet the requirements of MCL 211.27(2)(p) above are not considered by the assessor as an increase in true cash value when located on residential real property until the property is sold.

Assessors are reminded that they are required to give non-consideration treatment to known qualifying changes to residential real property, regardless of whether the taxpayer has filed Form 865.

Of importance for the 2020 tax year, assessors should not be including the value of an “alternative

energy system” located on residential real property as of Tax Day, December 31, 2019. The value for any “alternative energy system” located on residential real property may be considered by the assessor as an increase in true cash value after the property is sold. For example, if an “alternative energy system” was installed by a previous owner in 2018 but the property was then sold in 2019, the assessor would **not** remove the value when preparing the 2020 assessment roll. However, if the “alternative energy system” was installed by the current owner in 2018, and the property has not been sold, assessors are advised to give Mathieu Gast non-consideration to the “alternative energy system” for the 2020 assessment roll.

More detailed information regarding Mathieu Gast non-consideration is contained in Bulletin 7 of 2014, available on the State Tax Commission’s website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

**As a result of Public Acts 116 and 117 of 2019, the State Tax Commission’s prior guidance related to residential solar panels issued February 13, 2018 is rescinded.**

DRAFT





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Assessors and Equalization Directors

**FROM:** State Tax Commission

**SUBJECT:** Public Acts 118 of 2019: Exemption for “Alternative Energy System” under MCL 211.9i

Public Act (PA) 118 of 2019 was effective November 15, 2019. PA 118 of 2019 provides that Alternative Energy Personal Property that is “an alternative energy system” under MCL 211.9i(3)(a)(i) is exempt from the collection of taxes. The exemption applies without regard to ownership of the alternative energy personal property if all requirements are met.

The “Alternative Energy System” referenced in MCL 211.9i(3)(a)(i) means that term as it is defined in the Michigan Next Energy Authority Act, PA 593 of 2002 (MCL 207.821 to MCL 207.827). MCL 207.822(c) defines “Alternative Energy System” as the small-scale generation or release of energy from 1 or any combination of the following types of energy systems:

- (i) A fuel cell energy system
- (ii) A photovoltaic energy system
- (iii) A solar-thermal energy system
- (iv) A wind energy system
- (v) A CHP energy system
- (vi) A microturbine energy system
- (vii) A miniturbine energy system
- (viii) A Stirling cycle energy system
- (ix) A battery cell energy system
- (x) A clean fuel energy system
- (xi) An electricity storage system
- (xii) A biomass energy system
- (xiii) A thermoelectric energy system

MCL 211.9i(2)(b)(i) provides an exemption from the collection of taxes if the “Alternative Energy System” has a generating capacity of not more than 150 kilowatts and is used solely to offset all or a portion of the commercial or industrial energy usage of the person upon whose real property the alternative energy personal property is located.

MCL 211.9i(b)(ii) provides an additional requirement for an “Alternative Energy System” installed **AFTER** November 15, 2019. For systems installed after this date, the “Alternative Energy System” must meet the requirements of (b)(i) above **AND** must have a true cash value that, when combined with the true cash value of all personal property exempt under MCL 211.9o as eligible personal property of the person claiming the exemption under this section or a related entity, equals less than \$80,000.00.

# STATE TAX COMMISSION MEETING

## Assessor Discipline Advisory Committee Recommendations

### December 17, 2019

Pursuant to the Complaint Process Regarding Assessment Administration Practices approved by the State Tax Commission on December 16, 2015, the following recommendations of the Assessor Discipline Advisory Committee (ADAC) pertaining to the malfeasance, misfeasance, or nonfeasance of duties by an assessing officer are presented to the State Tax Commission following informal hearings before the ADAC on October 30, 2019.

ASSESSOR	COUNTY	UNITS	SUMMARY	RECOMMENDATION
James Keller (MCAO)	Antrim	Central Lake Township	A complaint was received regarding potentially inappropriate assessing practices during the time James Keller was assessor of record for Central Lake Township, Antrim County. Mr. Keller timely submitted a response to the complaint. Upon staff review, the matter was referred to the Assessor Discipline Advisory Committee. Mr. Keller failed to appear for the informal hearing scheduled on October 30, 2019.	Staff recommends the complaint be dismissed. James Keller has stated in writing he is retired and no longer acting as assessor of record. Further, James Keller did not complete the required 16 hours of continuing education to remain certified for 2020. No further action is necessary regarding his assessor certification.
Paul Arnold (MAAO)	Bay	Frankenlust Township Williams Township City of Pinconning	Paul Arnold failed to appear for the informal hearing with the ADAC on October 30, 2019. Paul Arnold was required to reappear before the ADAC after failing to correct deficiencies in Frankenlust Township, Williams Township, and the City of Pinconning, Bay County following the initial 2014 AMAR review. In addition, a complaint was received regarding potentially inappropriate assessing practices during the time Paul Arnold was assessor of record Frankenlust Township, Bay County.	Staff recommends the complaint be dismissed. Paul Arnold has voluntarily surrendered his assessor certification and is no longer acting as assessor of record. further action is necessary regarding his assessor certification.

ASSESSOR	COUNTY	UNITS	SUMMARY	RECOMMENDATION
Mark Erhart (MCAO)	Houghton Keweenaw	Torch Lake Township Sherman Township	Mark Erhart reappeared before the ADAC on October 30, 2019 after failing to correct deficiencies in Torch Lake Township, Houghton County following the 2016 AMAR follow up review. In addition, a complaint was received regarding potentially inappropriate assessing practices during the time Mark Erhart was assessor of record Sherman Township, Keweenaw County.	Mark Erhart has met all requirements outlined in the December 18, 2018 State Tax Commission Order. The Assessor Discipline Advisory Committee recommends the complaint be dismissed and that no further disciplinary action be taken regarding Mark Erhart's assessor certification.
Tammy Fall (MCAO)	Iosco Alcona	Plainfield Township Curtis Township	Tammy Fall reappeared before the ADAC on October 30, 2019 after failing to correct deficiencies in Plainfield Township, Iosco County and Curtis Township, Alcona County following the initial 2014 and 2016 AMAR reviews.	Tammy Fall has met all requirements outlined in the December 18, 2018 State Tax Commission Order. The Assessor Discipline Advisory Committee recommends that no further disciplinary action be taken regarding Tammy Fall's assessor certification.
Timothy Krumm (MCAO)	Iosco	Grant Township	Timothy Krumm reappeared before the ADAC on October 30, 2019 after failing to have Economic Condition Factor studies and proper Land Value Maps for Grant Township, Iosco County following the 2018 AMAR review.	The Assessor Discipline Advisory Committee and Timothy Krumm have entered into a Consent Agreement requiring Timothy Krumm to remain under discipline until the 2020 follow up Audit of Minimum Assessing Requirements (AMAR) reviews have been completed. If there are no deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values in any AMAR review for a local unit in which Timothy Krumm was the assessor of record, Timothy Krumm shall be released from discipline. If there are deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values Timothy Krumm shall reappear before the Assessor Discipline Advisory Committee.

ASSESSOR	COUNTY	UNITS	SUMMARY	RECOMMENDATION
Dianna McGrew (MAAO)	Van Buren	City of Bangor City of Hartford Porter Township	Dianna McGrew appeared before the ADAC on October 30, 2019 after failing to correct deficiencies in the City of Bangor, City of Hartford, and Porter Township, Van Buren County following the 2015 AMAR reviews.	The Assessor Discipline Advisory Committee and Dianna McGrew have entered into a Consent Agreement, holding formal hearing before MOAHR in abeyance and requiring Ms. McGrew to complete a course on Land Values and a course on Economic Condition Factors within six months of the date of the Commission's Order and reappear before the Committee upon successful completion of the courses. Failure to complete the courses will automatically result in a recommendation to proceed to formal hearing before MOAHR.
Edith Hunter (MAAO)	Gratiot	Seville Township	Edith Hunter appeared before the ADAC on October 30, 2019 after failing to correct deficiencies in Seville Township, Gratiot County following the 2016 AMAR follow up review. No information was provided to the auditors at the 2018 AMAR follow up review. The reappraisal was not completed for the 2019 assessment year and all parcels remained on override.	The Assessor Discipline Advisory Committee recommended that Edith Hunter be referred to formal hearing before MOAHR Ms. Hunter submitted a counter proposal, agreeing to not take on any additional local units or reappraisal work for five years.  It is recommended that an Order be issued to proceed to formal hearing before MOAHR.
Benjamin Hunter (MCAO)	Gratiot	Washington Township	Benjamin Hunter appeared before the ADAC on October 30, 2019 after failing to complete the reappraisal of Washington Township, Gratiot County resulting in an equalization factor during 2019 Equalization in the Agricultural, Commercial, and Residential classes of property, and assumption of the 2019 assessment roll.	The Assessor Discipline Advisory Committee recommends that an Order be issued to proceed to formal hearing before MOAHR.

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on December 17, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Timothy Krumm, MCAO.

Whereas, Timothy Krumm was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Grant Township, Iosco County.

Whereas, Timothy Krumm appeared before the Assessor Discipline Advisory Committee on October 15, 2018 and did not provide adequate justification for the errors that had occurred.

Whereas, The Assessor Discipline Advisory Committee and Timothy Krumm entered into a Consent Agreement which was presented to the State Tax Commission on December 18, 2018.

Whereas, the December 18, 2018 Official Order of the State Tax Commission ordered the recommendation for referral to the Michigan Administrative Hearing System (MAHS) formal hearing would be held in abeyance pending completion by Timothy Krumm of the State Tax Commission's online continuing education course through the Moodle platform in Land Value Maps within six months of the Order, complete a course on Economic Condition Factors within six months of the Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training, and reappearance before the Assessor Discipline Advisory Committee.

Whereas, Timothy Krumm completed the required courses and training and reappeared before the Assessor Discipline Advisory Committee on October 30, 2019.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Timothy Krumm has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment

administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Timothy Krumm be referred to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement; and

BE IT FURTHER RESOLVED that the recommendation for MOAHR formal hearing will be held in abeyance the State Tax Commission shall require Timothy Krumm to remain under discipline until the 2020 follow up Audit of Minimum Assessing Requirements (AMAR) reviews have been completed. If there are no deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values in any AMAR review for a local unit in which Timothy Krumm was the assessor of record, Timothy Krumm shall be released from discipline. If there are deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values Timothy Krumm shall reappear before the Assessor Discipline Advisory Committee.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 17th day of December, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

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W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
David A. Buick, Executive Director



**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**

In accordance with the State Tax Commission Order adopted December 18, 2018, Assessor Timothy Krumm (MCAO) completed disciplinary action and reappeared before the Assessor Discipline Advisory Committee on October 30, 2019. To further resolve the allegations of improper assessment administration practices filed against Timothy Krumm, the Assessor Discipline Advisory Committee and Timothy Krumm have reached an agreement. As a result, Timothy Krumm agrees to the following terms:

1. Timothy Krumm agrees to remain under discipline until the 2020 follow up Audit of Minimum Assessing Requirements (AMAR) reviews have been completed.
2. If there are no deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values in any AMAR review for a local unit in which Timothy Krumm was the assessor of record, Timothy Krumm shall be released from discipline.
3. If there are deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values Timothy Krumm shall reappear before the Assessor Discipline Advisory Committee.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Timothy Krumm and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on October 30, 2019.


Respectfully submitted,

Dated: 12-07-19



David A. Buick, Executive Director  
State Tax Commission

Dated: 11/22/2019

  
Timothy Krumm, Assessor (MCAO)

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on December 17, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Dianna McGrew, MAAO.

Whereas, Dianna McGrew was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while she was the assessor of record for the City of Bangor, City of Hartford, and Porter Township, Van Buren County.

Whereas, the 2015 Audit of Minimum Assessing Requirements (AMAR) reviews indicated that Dianna McGrew failed to have documented Economic Condition Factor Determinations, documented Land Value Determinations, and the appraisal record cards do not meet a 90% or greater accuracy rating.

Whereas, Dianna McGrew failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local units and approved by the Commission.

Whereas, Dianna McGrew appeared before the Assessor Discipline Advisory Committee on October 30, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Dianna McGrew has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Dianna McGrew be referred to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding potential violations of Michigan Administrative



Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement; and

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MOAHR formal hearing will be held in abeyance and the State Tax Commission will allow Dianna McGrew to complete a course on Land Values which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement; and complete a course on Economic Condition Factors which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon successful completion of the Land Values course and Economic Condition Factors course, Dianna McGrew shall reappear before the Assessor Discipline Advisory Committee; and

BE IT FURTHER RESOLVED that failure to complete the courses shall result in Dianna McGrew automatically proceeding to MOAHR for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 17th day of December, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
David A. Buick, Executive Director

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**

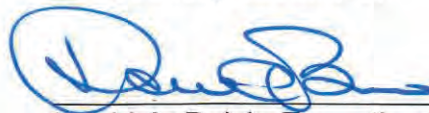
The Assessor Discipline Advisory Committee and Assessor Dianna McGrew (MAAO) have reached an agreement to resolve the allegations of improper assessment administration practices filed against Ms. McGrew. As a result, Dianna McGrew agrees to hold in abeyance the recommendation to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing for further disciplinary action under the following terms:

1. Dianna McGrew will complete a course on Land Values which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
2. Dianna McGrew will complete a course on Economic Condition Factors which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
3. Dianna McGrew agrees and acknowledges that failure to fully participate in the Land Values course and Economic Condition Factors course will automatically result in a recommendation to proceed to MOAHR formal hearing.
4. Upon successful completion of the Land Values course and Economic Condition Factors course, Dianna McGrew shall reappear before the Assessor Discipline Advisory Committee.
5. The State Tax Commission has the right to take any further action if Dianna McGrew fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Dianna McGrew and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on October 30, 2019.

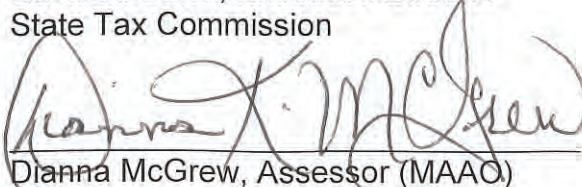
Respectfully submitted,

Dated: 12-03-19



David A. Buick, Executive Director  
State Tax Commission

Dated: Nov 27, 2019



Dianna McGrew, Assessor (MAAO)

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on December 17, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Edith Hunter, MAAO.

Whereas, Edith Hunter was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while she was the assessor of record for Seville Township, Gratiot County.

Whereas, the 2016 Audit of Minimum Assessing Requirements (AMAR) follow up review indicated that Edith Hunter failed to have documented Economic Condition Factor Determinations, failed to have documented Land Value Determinations, the true cash value as indicated on the assessment roll does not agree with the true cash value on the record cards, and the appraisal record cards do not meet a 90% or greater accuracy rating.

Whereas, Edith Hunter failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local units and approved by the Commission. No information was provided to the auditors at the 2018 AMAR follow up review. The reappraisal was not completed for the 2019 assessment year and all parcels remained on override, resulting in assumption of jurisdiction of the 2019 assessment roll.

Whereas, Edith Hunter appeared before the Assessor Discipline Advisory Committee on October 30, 2019 and did not provide adequate justification for the errors that had occurred.

Whereas, a proposed Consent Agreement was sent to Edith Hunter on November 8, 2019. Edith Hunter submitted a counter proposal to the Consent Agreement on December 2, 2019.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Edith Hunter has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and



BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Edith Hunter be referred to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 17th day of December, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
David A. Buick, Executive Director

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on December 17, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Benjamin Hunter, MCAO.

Whereas, Benjamin Hunter was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was conducting a reappraisal for Washington Township, Gratiot County.

Whereas, Benjamin Hunter failed to complete the reappraisal of Washington Township, resulting in an equalization factor during 2019 Equalization in the Agricultural, Commercial, and Residential classes of property, failed to correct deficiencies noted in the AMAR for the 2019 assessment roll, resulting in assumption of jurisdiction of the 2019 assessment roll.

Whereas, Benjamin Hunter appeared before the Assessor Discipline Advisory Committee on October 30, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Benjamin Hunter has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Benjamin Hunter be referred to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 17th day of December, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
David A. Buick, Executive Director



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** David A. Buick, Executive Director

**SUBJECT:** Wind Turbine Valuation

As you are aware, in 2013, the State Tax Commission examined issues related to the Wind Turbine Valuation Tables. At your November 4, 2013 meeting, the Commission approved to adopt a new wind turbine valuation table for a period of two years beginning with the 2014 tax year, with staff reporting back to the Commission at the end of two years. Insufficient staff resources resulting from changes to the personal property tax, including new exemptions and implementation of the Essential Services Assessment, prevented an adequate report in 2015. As a result, the existing wind turbine valuation tables were left in place for 2016, with staff required to report back to the Commission by the end of 2016. Due to pending litigation, the existing valuation tables were also left in place for the 2017, 2018 and 2019 tax years, with staff required to report back to the Commission by the end of 2019.

There continues to be pending litigation regarding the valuation of wind turbines that may have an impact on future multipliers. Staff is therefore recommending that the Commission leave the existing wind turbine valuation table in place for a period of one year, with the staff meeting with external stakeholders and reporting back to the Commission by the end of 2020.

Enclosed is the proposed valuation table for your review.

**2020 Wind Energy System Report (as of 12-31-2019)**

Issued under authority of Public Act 206 of 1893.

See page 2 for instructions on completing this form.

**PART 1: TAXPAYER/LOCATION INFORMATION**

Taxpayer and local unit information regarding the Wind Energy System must be completed in full.

Taxpayer's Business Name		Name of Local Unit where Wind Energy System is Located
Personal Property Parcel Number	County	City of _____
Real Parcel Identification Number (PIN) where System located	Phone Number for Site Access	Township of _____

Legal description of land where Wind Energy System is located (attach additional sheets if necessary)

**PART 2: EASEMENTS, RIGHTS OF WAY AND/OR LEASEHOLD INTERESTS**

To be completed by Taxpayer. If none, enter "0."

Number of 1.5 MW Wind Turbine Towers in Service:	x \$43,600 =
Number of 1.65 MW Wind Turbine Towers in Service:	x \$47,900 =
Number of 2.0 MW Wind Turbine Towers in Service:	x \$58,100 =
Number of 2.2 MW Wind Turbine Towers in Service:	x \$64,000 =
Number of 2.5 MW Wind Turbine Towers in Service:	x \$72,700 =
Total True Cash Value	

**Assessor's Calculation  
of True Cash Value****PART 3: SITE IMPROVEMENTS**

Include costs for the rotor, drive train, tower, controls, electric interface and tower foundation and all land improvements (except buildings), such as roads, fences and communication facilities. Enter costs into the column to the right of the corresponding year.

Year	Original Cost		Assessor's Calculations of True Cash Value
2019		1.00	
2018		0.80	
2017		0.75	
2016		0.70	
2015		0.60	
2014		0.50	
2013		0.45	
2012		0.40	
2011		0.35	
Prior		0.30	



## Instructions for Form 4565, 2020 Wind Energy System Report

**The instructions for completing Form 4564 must be followed in their entirety.**

This report must be completed and attached to the Form 632 (L-4175), "Personal Property Statement," and filed with the Assessor of each local assessing jurisdiction where the Wind Energy System(s) are located. A separate Form 4565 must be attached for each real property assessment parcel or legal description where the taxpayer has Wind Energy System property located. Form 632 (L-4175), with all required Forms 4565 attached, must be received by the Assessor on or before February 20, 2020.

If the taxpayer does not have additional personal property other than what is reported on Form 4565, complete and file Page 1 of the Form 632 (L-4175) — including the reporting of \$0 cost on lines 10a, 11a, 12a, 13a and 16a — and attach all required copies of Form 4565. The remaining pages of the "Personal Property Statement" do not have to be completed.

**Part 3: Site Improvements:** Report the original cost new and acquisition year new of all improvements in accordance with the asset recording methods required under Generally Accepted Accounting Principles (GAAP), but such costs must be reported without adjustment for purchase method, fresh-start or push-down accounting. See the instructions to Form 632 (L-4175) for the proper method of reporting such costs, including, but not limited to, the instructions to Page 1, Line 6, and the instructions to Page 2 – General Instructions to Sections A through F. The costs of other site improvements are to be reported in Part 3.

If a wind turbine tower has not been placed in service by December 31, 2019, do not report that facility on this form and instead report the cost incurred through December 31, 2019, as Construction in Progress, on Line 14a of the SUMMARY AND CERTIFICATION, in accordance with the instructions for Page 1, Line 14, of Form 632 (L-4175). Do not report buildings on this Form. Buildings located on land not owned by the reporting taxpayer are reported in Section N of Form 632 (L-4175).

**Taxpayer:** Carry the Total Cost Reported for Part 3 to Line 15a of the Summary and Certification Section of Form 632 (L-4175).

**Assessor:** Calculate the True Cash Value for Part 3. Add the True Cash Value for Part 3 to the True Cash Value of Part 2. Carry the Total True Cash Value for Part 2 and 3 to Line 15b of the Summary and Certification Section of Form 632 (L-4175).

## COUNTY EQUALIZATION ESSENTIAL DUTIES CHECK LIST

### A Recommendation of Best Business Practices

This Equalization checklist is provided as a model of best practices document to help County Equalization Departments maintain compliance with equalization requirements as found in the General Property Tax Act of 1893, as amended, and State Tax Commission rules and publications. Some dates presented within are prior to statutory due date as a best business practice recommendation.

#### JANUARY

- ☐ Prepare tentative equalization ratios and estimated multipliers to meet publishing deadline of the third Monday in February.
- ☐ (By **December 31st**) – The equalization director will send STC Forms 4618 and 4504 (L-4015 and L-4015a), Form 2793 (L-4017 and L-4047), Form 603 (L-4018R) and 602 (L-4018P) and L-4018 Recap, Land Value Grid (LVG)/Analysis, Economic Condition Factor (ECF) determination/analysis and Form 3215 (L-4113) - Certification of Equalization Study by Equalization Director to STC. (MCL 211.2, R 209.41 (5))
- ☐ (By **December 31st**) – If the county study plan has been revised since October 31st filing a revised Form 3689 (L-4027i) Interim Status Report should be filed with the STC at equalization@michigan.gov. (R 209.41 (4))
- ☐ It is recommended that CED commence selection of parcels for upcoming appraisal studies in all classes where there are not enough sales to conduct a sales ratio study and check parcels in the CAMA program for reporting on form L-4014A.

#### FEBRUARY

- ☐ It is recommended that the equalization director conduct pre-March Board of Review audits for each local unit of government.
- ☐ (On or before **third Monday in February**) – The equalization director will publish tentative equalization ratios and estimated multipliers. (MCL 211.34a(1))
- ☐ It is recommended that the CED continue parcel selection and mapping of appraisal parcels and examine available sales parcels used for upcoming land and ECF analysis checking parcels into CAMA program for reporting on form L-4014A.



## MARCH

- ☐ It is recommended that parcel selection and mapping of appraisal parcels and parcels used for upcoming land and ECF analysis be checked into CAMA program for reporting on form L-4014A.
- ☐ It is recommended that CED start performing record verification on sampling of local unit Personal Property statements, in anticipation of the December 1st and December 31st study reporting deadlines.

## APRIL

- ☐ Finalize appraisal parcel mapping and begin field work.
- ☐ (Wednesday following 1st Monday in April) – The equalization department will receive Form 606 (L-4021) and Form 607 (L-4022) from each of the local unit assessors. (R 209.26 (6a), (6b))
- ☐ (Wednesday following first Monday in April, or tenth day after adjournment of the March Board of Review, whichever occurs first) – The equalization department will receive the completed assessment roll and database from each local unit of government and complete post board of review audit procedures per county guidelines. (MCL 211.30 (6))
- ☐ (On or before 2nd Monday in April) – The equalization director will present to the County Board of Commissioners a report that recommends the equalized value of each class of real and personal property for each local unit. (R 209.41 (6))
- ☐ (Tuesday following 2nd Monday in April) – The Board of Commissioners will meet in session to equalize the assessment rolls in the manner provided by law. The equalization will be completed before the first Monday in May. (MCL 209.5 and MCL 211.34 (1))
- ☐ (No later than the 3rd Monday in April) – The equalization director will eFile Form 2164 (L-4023) for each local unit. (R 209.41 (6))
- ☐ (No later than the 3rd Monday in April) – The equalization director will eFile Form 4626, Assessing Officer's Report of Taxable Values as of State Equalization in May, for each unit in the county. (MCL 207.12)



## MAY

\*\*\*Field Review of appraisal parcels ongoing\*\*\*

- ☐ The equalization department will run Form 4618 (L-4015) reports for each local unit for sales that occurred from April 1 of 2 years prior through March 31 of the current year and analyze and code for Land Value (LV) and Economic Condition Factor (ECF) purposes and will establish study plans for these parcels and sales ratio studies. Parcels utilized in Land /ECF value analysis should be mapped and field inspected.
- ☐ **(By the first Monday in May)** – The County Board of Commissioners will complete equalization before the first Monday in May. (MCL 209.5 and MCL 211.34 (1)). The equalization director will eFile Form 608 (L-4024), Official County Board of Commissioners report of County Equalization. (MCL 211.34d)
- ☐ **(On or before the first Monday in May)** – The equalization department will receive the assessor's tabulation of taxable valuations for each classification of property on STC form (609) L-4025 to be used in "Headlee" calculations. (MCL 211.34d(2))
- ☐ **(2nd Monday in May)** – The State Tax Commission shall meet for the purposes of Preliminary State Equalization giving any county with concerns the opportunity to attend. (Counties under a corrective plan prescribed by the STC will be required to attend if the Corrective Plan requires attendance) (R 209.43 (1))
- ☐ **(4th Monday in May)** – The State Tax Commission shall meet for the purposes of Final State Equalization giving any county with concerns the opportunity to attend. (Counties under a corrective plan prescribed by the STC will be required to attend if the Corrective Plan requires attendance) (R 209.43 (7))

## JUNE

\*\*\*Field Review of appraisal parcels and parcels utilized in Land/ECF analysis ongoing\*\*\*

- ☐ It is recommended that the equalization director notify each local unit assessor of the county's study plan for each class in their unit including draft Form 4618 (L-4015) sales ratio study listing and Form 2793 for the 2-year (L-4017) section.
- ☐ **(On or before first Monday in June)** – The equalization director will file Form 612 L-4028 Millage Reduction Fraction Computation and 613 (L-4028-IC) with the County Treasurer & STC. (MCL 211.34d and 211.150)
- ☐ **(On or before May 31st)** - Personal Property Summary Report (PPSR) & **(On or before June 7th)** - Personal Property Inter-County Summary Report (PPSR-IC) are due to the Department of Treasury. (MCL 123.1353(3))
- ☐ **(Fourth Monday in June)** – The equalization director will eFile the L-4046 Taxable Valuations to the STC. (MCL 211.27d)
- ☐ **(By June 30th)** – It is recommended that the equalization director file Form 5571 (L-4014a) Preliminary Appraisal Study Listing with the PSD staff.
- ☐ **(By June 30th)** – The equalization director will file Form 3689 (L-4027i) Interim Status Report with the STC at equalization@michigan.gov to notify them of their planned studies. (R 209.41 (4))



## JULY - AUGUST - SEPTEMBER

\*\*\*Field Review of appraisal parcels and parcels utilized in Land/ECF analysis ongoing\*\*\*

- ☐ It is recommended that the equalization director prepare finalized Form 4618 (L-4015) sales ratio study listing and Form 2793 for the 2-year (L-4017) section that was previously delivered in June to each local unit assessor. In November, the one-year section of Form 2793 (L-4047) should be reconciled separately for sales through the end of September.
- ☐ It is recommended that the equalization director analyze land sales, establish land values, and provide them to each local unit assessor and PSD staff for review.
- ☐ (By August 31st) – If the county study plan has been revised, the equalization director will file a revised Form 3689 (L-4027i) Interim Status Report with the STC at [equalization@michigan.gov](mailto:equalization@michigan.gov). (R 209.41 (4))
- ☐ It is recommended that equalization director will establish economic condition factors (ECF's) for each class in each local unit where an appraisal study is being conducted and will provide same to PSD staff.
- ☐ It is recommended that the equalization director begin the preparation and analysis of all data necessary for the apportionment report that will go to the County Board in October.
- ☐ It is recommended that the equalization department will enter into the county's computer assisted mass appraisal (CAMA) system the land values and ECF's as calculated.

## OCTOBER

\*\*\*Field Review of appraisal parcels ongoing\*\*\*

- ☐ The equalization director will verify that land values and ECF's have been applied as calculated into the CAMA software and if ECF's and land values have changed since last reporting to PSD, will provide updates to PSD staff as applicable.
- ☐ The equalization director will present the Apportionment Report to County Board of Commissioners.
- ☐ It is recommended that the equalization director end the Form 603 (L-4018R) to each local unit assessor.
- ☐ (By October 31st) – If the county study plan has been revised, the equalization director will file a revised Form 3689 (L-4027i) Interim Status Report with the STC at [equalization@michigan.gov](mailto:equalization@michigan.gov) (R209.41 (4))

## NOVEMBER - DECEMBER

- ☐ The equalization director will run one-year sales studies on STC Forms 4618 (L-4015), 2793 (L-4047) and review for use of one-year study as per STC Bulletin 9 of 2017 and will send to local units as applicable.
- ☐ The equalization director will verify that the 100% study box in CAMA accurately reflects the study characteristics.
- ☐ (By **November 1st**) – The equalization director should deliver the year's sales ratio studies on Form 2793 with both the L-4017 and L-4047 sections complete to PSD Staff for review.
- ☐ (By **November 1st**) – The equalization director should deliver the year's appraisal studies to the assessor and PSD Staff for review.
- ☐ (By **December 1st**) – The equalization director will submit the apportionment millage report (L-4402) to the STC. (MCL 211.37 and MCL 207.12)
- ☐ (By **December 1st**) – If the studies have been modified since November 1, the equalization director shall report updated equalization studies to the assessors and PSD staff.

## ADDITIONAL ITEMS TO BE CONSIDERED DURING THE ANNUAL EQUALIZATION CYCLE

- The equalization department will provide a back-up of sales databases and appraisal databases (that include updated sketches, pictures, and pricing of study parcels) when requested by PSD Staff.
- The equalization department should process deeds regularly (daily/weekly/monthly) as provided by their Register of Deeds office.
- The equalization department processes and procedures should include the mailing of real property statements (RPS), Form L-4182R, as necessary as deeds are processed.
- The equalization department should visually/physically verify any sales/parcels that are used for land value and ECF analysis. Use of aerial imagery may be warranted in some instances.
- The equalization department will net road rights of way and county surface drains on all applicable parcels agricultural land per statute and STC guidance. (MCL 211.7e) (1981-1982 OAG No. 6007, November 1981)
- It is recommended that the equalization department should utilize the L-4014A and L-4015A check boxes in CAMA to accurately reflect the parcels in study.
- Equalization studies should not be estimated without prior approval of PSD Staff.
- The EQ director will complete all computations for rollbacks: Headlee, Truth in Assessing, Truth in County Equalization, and Truth in Taxation.





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Christopher Harkins, Director, Senate Fiscal Agency  
Mary Ann Cleary, Director, House Fiscal Agency  
Senator Jim Stamas, Chairperson, Appropriation Committee  
Representative Shane Hernandez, Chairperson, Appropriation Committee  
Senator Jim Runestad, Chairperson, Finance Committee  
Representative Lynn Afendoulis, Chairperson, Tax Policy Committee

**FROM:** David A. Buick, Executive Director  
State Tax Commission

**SUBJECT:** Commercial Rehabilitation Act Exemption Report – 2018 & 2019 Tax Years

Please find attached one copy of the Commercial Rehabilitation Act Exemption Report for both the 2018 and 2019 tax years. This report is required by Public Act 210 of 2005, the Commercial Rehabilitation Act. Section 15 of the Act provides, in part, as follows:

- (1) The department annually shall prepare and submit to the committees of the house of representatives and senate responsible for tax policy and economic development issues a report on the utilization of commercial rehabilitation districts, based on the information filed with the commission

Attachment

cc: Joyce Parker, Deputy State Treasurer of State and Local Finance Overview  
Rachel E. Richards, Legislative Liaison  
Heather S. Frick, Director, Bureau of Local Government and School Services

### **Background:**

Public Act 210 of 2005, as amended, the Commercial Rehabilitation Act provides for property tax exemptions of commercial, multifamily residential and qualified retail food establishment properties, excluding land, which are rehabilitated and meet the requirements of the Act. Exemptions are approved for a term of 1-10 years, as determined by the unit of local government.

There are two parts to the calculation of taxes owed on a Commercial Rehabilitation Act exemption certificate. The first part of the tax calculation is based on the taxable value for the tax year immediately preceding the effective date of the exemption certificate, which is taxed against the full millage rates levied. The taxable value for the year immediately preceding the effective date of the exemption certificate is frozen for the duration of the exemption certificate, as issued by the State Tax Commission. The second part of the tax calculation is based on the current, also known as post-rehab, taxable value of the property which is taxed against only the school operating and State Education Taxes millage rates levied.

Applications are filed, reviewed, and approved by the unit of local government, with the State Tax Commission responsible for final approval and issuance of exemption certificates. For the 2018 and 2019 tax years, there were 58 and 67 units of local government, respectively, participating in the program.

### **Activity:**

For the 2018 tax year, there were 131 properties receiving an exemption. (See Table 1.) It is estimated through data provided by the unit of local government assessor's office that these projects have resulted in a total of 1,889 construction jobs created, 1,679 existing jobs being retained, and 3,104 new jobs having been created. These properties had a combined frozen taxable value totaling \$37,752,136 for 2018. These properties had a combined current taxable value totaling \$143,076,166 for 2018. The overall increase in taxable value for 2018 is \$105,324,030. (See Table 2.)<sup>1</sup>

For the 2019 tax year, there were 143 properties receiving an exemption. (See Table 1.) It is estimated through data provided by the unit of local government assessor's office that these projects have resulted in a total of 2,347 construction jobs created, 1,389 existing jobs being retained, and 3,070 new jobs having been created. These properties had a combined frozen taxable value totaling \$38,686,518 for 2019. These properties had a combined current taxable value totaling \$154,706,063 for 2019. The overall increase in taxable value for 2019 is \$116,019,545 (See Table 2.)<sup>1</sup>

<sup>1</sup> As determined from data provided by the unit of local government assessor's office. The City of Saline did not submit an assessing officer report in 2019, so there is no data reported for the City of Saline for 2019.



**Table 1. Exemptions and Jobs**

	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created
Village of Almont	1	NA	0	NA	0	NA	0	NA
City of Alpena	3	2	85	0	17	0	45	35
Township of Antwerp	1	1	0	0	0	0	0	0
City of Auburn Hills	1	1	25	25	65	65	0	0
City of Au Gres	4	3	61	0	23	0	21	0
Township of Bagley	NA	1	NA	25	NA	0	NA	40
City of Battle Creek	1	1	0	0	33	35	0	0
City of Bay City	1	1	40	40	15	5	15	15
City of Benton Harbor	1	1	0	0	0	0	0	0
Village of Bellaire	1	1	0	0	45	47	206	0
Township of Big Rapids	1	1	62	62	15	30	30	15
City of Bridgman	2	2	20	47	25	0	0	25
Township of Brownstown	2	2	20	20	0	0	149	149
Township of Bruce	NA	1	NA	240	NA	120	NA	120
City of Burton	NA	1	NA	150	NA	12	NA	20
Township of Calumet	1	1	5	5	5	5	5	5
City of Cheboygan	NA	1	NA	6	NA	6	NA	6
Township of Clam Lake	2	2	13	0	5	0	5	5
Township of Clark	2	2	8	8	9	8	5	2
Village of Decatur	1	1	0	0	0	0	0	0
Township of Delta	1	1	0	0	400	400	800	800
City of Detroit	37	41	0	0	0	0	0	0
Township of DeWitt	2	1	22	15	23	20	21	20

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.

	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created
City of Flint	2	3	0	0	0	0	0	0
Township of Flint	1	2	15	61	6	46	3	43
City of Flushing	1	1	0	0	7	7	0	5
City of Gladwin	1	1	118	118	0	33	33	0
City of Grand Rapids	1	1	9	9	14	14	6	6
City of Grosse Pointe	1	1	0	0	0	0	0	0
Township of Hagar	NA	1	NA	0	NA	0	NA	0
Township of Hampton	2	1	80	50	1	1	31	1
Village of Hesperia	2	2	2	2	0	0	0	0
City of Hillsdale	6	4	139	24	128	75	52	23
Township of Inverness	NA	1	NA	15	NA	27	NA	20
City of Iron Mountain	NA	3	NA	34	NA	20	NA	6
City of Jackson	1	1	78	0	0	0	0	0
City of Jonesville	1	1	0	0	0	0	0	0
City of Laingsburg	1	1	6	6	0	9	9	11
Village of Lake Orion	NA	1	NA	0	NA	0	NA	0
City of Livonia	3	2	0	0	90	0	95	120
Village of Mancelona	1	1	2	0	0	0	0	0
City of Marlette	1	NA	40	NA	80	NA	80	NA
City of Marquette	1	1	15	15	25	52	50	25
City of Milan	1	1	64	0	24	0	12	0
City of Morenci	2	2	25	25	1	0	0	1
Township of Mundy	1	1	80	80	33	33	33	33
City of Muskegon	3	3	59	59	6	6	26	26
City of Muskegon Heights	1	1	110	110	4	14	14	4

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.

	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created
Township of Niles	1	1	25	25	20	20	20	20
City of Novi	1	NA	0	NA	0	NA	0	NA
Township of Orion	NA	1	NA	40	NA	6	NA	38
Village of Paw Paw	NA	1	NA	0	NA	0	NA	0
Township of Plainfield	1	1	20	12	15	15	17	29
City of Pontiac	1	1	210	210	28	28	5	11
City of Reed City	2	2	9	9	10	5	5	10
City of Roseville	4	4	100	100	144	144	260	260
City of St. Johns	1	NA	18	NA	0	NA	9	NA
City of Saline	1	1	0	0	0	0	0	0
City of Southfield	6	4	50	50	14	14	641	641
City of Southgate	1	1	51	51	162	162	90	90
City of South Haven	NA	1	NA	0	NA	0	NA	0
Village of Stevensville	2	2	17	17	16	16	10	10
Township of Sturgis	1	1	6	6	0	0	7	7
Township of Sunfield	1	1	0	0	0	0	2	5
Village of Vicksburg	NA	1	NA	45	NA	0	NA	26
City of Warren	1	1	0	90	130	130	260	220
Township of Washington	1	1	0	0	10	10	0	0
Township of Waterford	NA	1	NA	30	NA	18	NA	30
City of Whitehall	1	1	15	15	0	0	20	20
Township of White Lake	1	2	0	200	0	20	0	20
City of Zeeland	7	8	165	196	31	36	52	52
<b>Total</b>	<b>131</b>	<b>143</b>	<b>1,889</b>	<b>2,347</b>	<b>1,679</b>	<b>1,389</b>	<b>3,104</b>	<b>3,070</b>

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.

	2018 Frozen Taxable Value	2018 Current Taxable Value	Net Increase/(Loss)	2019 Frozen Taxable Value	2019 Current Taxable Value	Net Increase/(Loss)
Village of Almont	\$72,700	\$72,700	\$0	NA	NA	NA
City of Alpena	\$230,900	\$2,570,724	\$2,339,824	\$18,800	\$1,810,212	\$1,791,412
Township of Antwerp	\$37,500	\$37,500	\$0	\$37,500	\$0	(\$37,500)
City of Auburn Hills	\$1,147,740	\$774,540	(\$373,200)	\$1,147,740	\$793,120	(\$354,620)
City of Au Gres	\$359,994	\$782,309	\$422,315	\$174,589	\$174,589	\$0
Township of Bagley	NA	NA	NA	\$107,600	\$332,500	\$224,900
City of Battle Creek	\$24,493	\$367,073	\$342,580	\$24,493	\$367,073	\$342,580
City of Bay City	\$39,250	\$39,250	\$0	\$39,250	\$39,250	\$0
City of Benton Harbor	\$960,146	\$10,786,353	\$9,826,207	\$960,146	\$10,955,435	\$9,995,289
Village of Bellaire	\$102,200	\$102,200	\$0	\$102,200	\$152,200	\$50,000
Township of Big Rapids	\$83,900	\$83,900	\$0	\$83,900	\$83,900	\$0
City of Bridgman	\$220,526	\$509,600	\$289,074	\$220,526	\$546,700	\$326,174
Township of Brownstown	\$332,220	\$1,399,800	\$1,067,580	\$332,220	\$1,425,235	\$1,093,015
Township of Bruce	NA	NA	NA	\$3,106,625	\$3,106,625	\$0
City of Burton	NA	NA	NA	\$217,500	\$513,920	\$296,420
Township of Calumet	\$113,800	\$135,000	\$21,200	\$113,800	\$137,760	\$23,960
City of Cheboygan	NA	NA	NA	\$54,000	\$92,544	\$38,544
Township of Clam Lake	\$230,900	\$94,600	(\$136,300)	\$230,900	\$39,000	(\$191,900)
Township of Clark	\$91,467	\$82,407	(\$9,060)	\$91,467	\$150,180	\$58,713
Village of Decatur	\$19,019	\$0	(\$19,019)	\$19,019	\$0	(\$19,019)
Township of Delta	\$2,495,800	\$2,495,800	\$0	\$2,495,800	\$5,362	(\$2,490,438)
City of Detroit	\$7,288,666	\$73,873,680	\$66,585,014	\$7,614,831	\$83,470,649	\$75,855,818
Township of DeWitt	\$273,700	\$5,671,808	\$5,398,108	\$224,300	\$296,560	\$72,260

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.

Commercial Rehabilitation Act Exemption Report - 2018 and 2019 Tax Years

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December 17, 2019

	2018 Frozen Taxable Value	2018 Current Taxable Value	Net Increase/(Loss)	2019 Frozen Taxable Value	2019 Current Taxable Value	Net Increase/(Loss)
City of Flint	\$501,200	\$5,671,808	\$5,170,608	\$577,286	\$5,884,000	\$5,306,714
Township of Flint	\$119,077	\$159,586	\$40,509	\$798,584	\$1,541,700	\$743,116
City of Flushing	\$410,400	\$651,900	\$241,500	\$410,400	\$631,900	\$221,500
City of Gladwin	\$67,000	\$223,657	\$156,657	\$67,000	\$227,100	\$160,100
City of Grand Rapids	\$506,620	\$603,312	\$96,692	\$506,620	\$625,891	\$119,271
City of Grosse Pointe	\$424,500	\$134,147	(\$290,353)	\$424,500	\$137,366	(\$287,134)
Township of Hagar	NA	NA	NA	\$287,633	\$0	(\$287,633)
Township of Hampton	\$3,346	\$4,102,275	\$4,098,929	\$3,346	\$1,907,275	\$1,903,929
Village of Hesparia	\$18,465	\$37,965	\$19,500	\$18,465	\$63,833	\$45,368
City of Hillsdale	\$1,663,168	\$1,943,881	\$280,713	\$918,312	\$1,242,073	\$323,761
Township of Inverness	NA	NA	NA	\$54,000	\$92,544	\$38,544
City of Iron Mountain	NA	NA	NA	\$264,965	\$249,300	(\$15,665)
City of Jackson	\$0	\$1,083,500	\$1,083,500	\$113,800	\$137,760	\$23,960
City of Jonesville	\$20,596	\$250,267	\$229,671	\$20,596	\$363,600	\$343,004
City of Laingsburg	\$9,870	\$10,077	\$207	\$9,870	\$18,148	\$8,278
Village of Lake Orion	NA	NA	NA	\$419,130	\$571,050	\$151,920
City of Livonia	\$1,389,760	\$7,557,900	\$6,168,140	\$676,700	\$6,933,460	\$6,256,760
Village of Mancelona	\$144,700	\$150,100	\$5,400	\$144,700	\$150,229	\$5,529
City of Marlette	\$569,781	\$569,781	\$0	NA	NA	NA
City of Marquette	\$218,301	\$218,301	\$0	\$218,301	\$390,501	\$172,200
City of Milan	\$183,037	\$183,037	\$0	\$0	\$0	\$0
City of Morenci	\$56,000	\$147,023	\$91,023	\$56,000	\$227,251	\$171,251
Township of Mundy	\$99,000	\$99,000	\$0	\$99,000	\$499,000	\$400,000
City of Muskegon	\$1,878,300	\$215,514	(\$1,662,786)	\$1,878,300	\$500,286	(\$1,378,014)

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.

Commercial Rehabilitation Act Exemption Report - 2018 and 2019 Tax Years

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December 17, 2019

	2018 Frozen Taxable Value	2018 Current Taxable Value	Net Increase/(Loss)	2019 Frozen Taxable Value	2019 Current Taxable Value	Net Increase/(Loss)
City of Muskegon Heights	\$0	\$0	\$0	\$0	\$480,665	\$480,665
Township of Niles	\$330,185	\$330,185	\$0	\$330,185	\$330,185	\$0
City of Novi	\$0	\$3,965,230	\$3,965,230	NA	NA	NA
Township of Orion	NA	NA	NA	\$1,463,660	\$2,747,130	\$1,283,470
Village of Paw Paw	NA	NA	NA	\$0	\$0	\$0
Township of Plainfield	\$424,700	\$602,319	\$177,619	\$424,700	\$606,581	\$181,881
City of Pontiac	\$2,068,350	\$3,150,220	\$1,081,870	\$0	\$0	\$0
City of Reed City	\$228,455	\$308,356	\$79,901	\$228,455	\$313,477	\$85,022
City of Roseville	\$332,343	\$4,930,260	\$4,597,917	\$332,343	\$4,969,665	\$4,637,322
City of St. Johns	\$27,000	\$2,413	(\$24,587)	NA	NA	NA
City of Saline	\$1,382,332	\$1,382,332	\$0	\$1,382,332	\$0	(\$1,382,332)
City of Southfield	\$6,577,932	\$6,577,932	\$0	\$4,814,359	\$13,016,869	\$8,202,510
City of Southgate	\$2,286,660	\$224,200	(\$2,062,460)	\$2,286,660	\$2,188,800	(\$97,860)
City of South Haven	NA	NA	NA	\$0	\$0	\$0
Village of Stevensville	\$25,000	\$173,400	\$148,400	\$25,000	\$179,273	\$154,273
Township of Sturgis	\$130,054	\$149,223	\$19,169	\$130,054	\$152,804	\$22,750
Township of Sunfield	\$5,362	\$5,362	\$0	\$5,362	\$5,362	\$0
Village of Vicksburg	NA	NA	NA	\$78,456	\$598,656	\$520,200
City of Warren	\$620,755	\$620,755	\$0	\$620,755	\$0	(\$620,755)
Township of Washington	\$71,500	\$282,100	\$210,600	\$71,500	\$282,100	\$210,600
Township of Waterford	NA	NA	NA	\$143,460	\$216,960	\$73,500
City of Whitehall	\$44,600	\$14,353	(\$30,247)	\$44,600	\$89,697	\$45,097
Township of White Lake	\$419,130	\$419,130	\$0	\$419,130	\$571,050	\$151,920
City of Zeeland	\$369,736	\$831,588	\$461,852	\$500,793	\$1,069,708	\$568,915
<b>Total</b>	<b>\$37,752,136</b>	<b>\$143,076,166</b>	<b>\$105,324,030</b>	<b>\$38,686,518</b>	<b>\$154,706,063</b>	<b>\$116,019,545</b>

<sup>1</sup> As determined from data provided by the unit of local government assessor's office.



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Christopher Harkins, Director, Senate Fiscal Agency  
Mary Ann Cleary, Director, House Fiscal Agency  
Senator Jim Stamas, Chairperson, Appropriation Committee  
Representative Shane Hernandez, Chairperson, Appropriation Committee  
Senator Jim Runestad, Chairperson, Finance Committee  
Representative Lynn Afendoulis, Chairperson, Tax Policy Committee

**FROM:** David A. Buick, Executive Director  
State Tax Commission

**SUBJECT:** Obsolete Property Rehabilitation Act Exemption Report – 2018 & 2019 Tax Years

Please find attached one copy of the Obsolete Property Rehabilitation Act Exemption Report for both the 2018 and 2019 tax years. This report is required by Public Act 146 of 2000, the Obsolete Property Rehabilitation Act. Section 15 of the Act provides, in part, as follows:

(1) The department annually shall prepare and submit to the committees of the house of representatives and senate responsible for tax policy and economic development issues a report on the utilization of obsolete property rehabilitation districts, based on the information filed with the commission

Attachment

cc: Joyce Parker, Deputy State Treasurer of State and Local Finance Overview  
Rachel E. Richards, Legislative Liaison  
Heather S. Frick, Director, Bureau of Local Government and School Services

**Background:**

Public Act 146 of 2000, as amended, the Obsolete Property Rehabilitation Act provides for property tax exemptions of commercial and commercial housing properties, excluding land, which are rehabilitated and meet the requirements of the Act. Exemptions are approved for a term of 1-12 years, as determined by the unit of local government.

There are two parts to the calculation of taxes owed on an Obsolete Property Rehabilitation Act exemption certificate. The first part of the tax calculation is based on the taxable value for the tax year immediately preceding the effective date of the exemption certificate, which is taxed against the full millage rates levied. The taxable value for the year immediately preceding the effective date of the exemption certificate is frozen for the duration of the exemption certificate, as issued by the State Tax Commission. The second part of the tax calculation is based on the current, also known as post-rehab, taxable value of the property which is taxed against only the school operating and State Education Taxes millage rates levied.

Additionally, the State Treasurer may, for a period not to exceed 6 years, exclude up to one half of the number of mills levied for school operating purposes and for the State Education Tax on the second part of the tax calculation only. The State Treasurer may not approve more than 25 additional exclusions annually.

Applications are filed, reviewed, and approved by the unit of local government, with the State Tax Commission responsible for final approval and issuance of exemption certificates. For the 2018 and 2019 tax years, there were 47 and 50 units of local government, respectively, participating in the program.

**Activity:**

For the 2018 tax year, there were 320 properties receiving an exemption and for the 2019 tax year, there were 350 properties receiving an exemption. (See Table 1.) It is estimated through data provided by the unit of local government assessor's office that these projects have resulted in a total of 1,715 and 2,232 construction jobs being created, 2,669 and 1,202 existing jobs being retained, and 2,171 and 1,715 new jobs being created. It is further estimated that 464 and 413 new residents are occupying commercial housing properties covered by the exemption. These properties had a combined frozen taxable value totaling \$ 43,393,815 for 2018 and \$52,196,349 for 2019. These properties had a combined current taxable value totaling \$162,966,937 for 2018 and \$158,845,035 for 2019. This is an overall decrease in taxable value of \$4,121,902 from 2018 to 2019. (See Table 2.)



**Table 1. Exemptions, Jobs and New Residents**

	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created	2018 New Residents	2019 New Residents
City of Adrian	5	5	0	0	0	0	0	0	0	0
City of Albion	1	1	0	0	0	0	0	0	0	0
City of Allegan	4	6	4	23	0	0	4	49	0	0
City of Alma	4	6	68	20	5	1	1	42	53	8
City of Bad Axe	4	4	81	109	20	44	37	61	1	1
City of Battle Creek	7	9	0	12	2,158	499	466	28	0	0
City of Bay City	16	17	15	40	22	22	49	104	0	11
City of Benton Harbor	1	1	0	220	0	0	0	0	0	8
City of Big Rapids	4	4	3	0	47	37	6	5	4	0
City of Cadillac	2	2	12	22	0	0	0	0	0	0
City of Charlotte	2	2	0	0	0	0	50	50	0	0
City of Cheboygan	NA	1	NA	8	NA	5	NA	12	NA	0
City of Coldwater	2	2	0	0	0	0	0	0	0	0
City of Dearborn	2	2	0	0	0	0	120	120	0	0
City of Detroit	83	92	0	0	0	0	0	0	0	0
City of Escanaba	7	8	20	59	7	0	13	62	1	1
City of Ferndale	2	2	121	121	30	30	5	13	0	0
City of Flint	6	7	0	0	0	0	0	0	0	0

Obsolete Property Rehabilitation Act Exemption Report – 2018 and 2019 Tax Years

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	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created	2018 New Residents	2019 New Residents
City of Grand Rapids	32	35	526	537	67	197	358	373	195	195
City of Harbor Beach	1	1	14	14	0	0	5	5	0	0
City of Hartford	1	1	0	0	0	0	2	0	0	0
City of Hillsdale	5	5	64	54	0	0	13	11	30	26
City of Howell	2	2	0	0	0	0	0	0	0	0
City of Ionia	3	3	0	0	2	0	0	0	5	0
City of Ishpeming	1	1	2	4	5	5	0	5	10	10
City of Jackson	2	2	0	0	0	0	0	0	4	0
City of Lansing	34	34	53	53	73	53	571	54	4	0
City of Ludington	5	5	0	12	0	0	0	0	0	5
City of Manistee	1	1	10	0	0	0	20	20	0	14
City of Marshall	1	1	120	120	0	0	0	15	0	0
City of Melvindale	1	1	0	0	0	0	0	0	0	0
City of Monroe	18	18	22	15	2	4	57	56	17	15
City of Mount Clemens	1	1	0	0	0	50	0	50	0	0
City of Muskegon	7	7	84	84	0	0	21	72	3	3
City of Muskegon	1	1	0	0	0	0	0	0	0	0
City of Oak Park	1	2	0	0	0	0	0	0	0	0

December 17, 2019

	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created	2018 New Residents	2019 New Residents
City of Owosso	5	5	89	89	9	9	57	22	0	0
City of Pontiac	2	2	122	133	8	4	45	45	0	0
City of Port Huron	6	7	209	232	147	70	219	239	4	5
City of River Rouge	1	1	0	0	0	0	0	0	0	0
City of Saginaw	16	19	75	216	0	100	20	188	111	111
City of Sandusky	1	1	0	0	0	0	0	0	0	0
City of St. Johns	NA	1	NA	0	NA	0	NA	0	NA	0
City of Sturgis	1	2	1	1	0	0	0	0	0	0
City of Three Rivers	6	6	0	0	12	12	15	12	2	0
City of Trenton	1	2	0	30	0	14	0	2	0	0
City of Vassar	1	1	0	0	0	0	0	0	6	0
City of Wyandotte	4	4	0	0	55	46	0	0	0	0
City of Ypsilanti	7	7	0	4	0	0	1	0	14	0
<b>Total</b>	<b>320</b>	<b>350</b>	<b>1,715</b>	<b>2,232</b>	<b>2,669</b>	<b>1,202</b>	<b>2,171</b>	<b>1,715</b>	<b>464</b>	<b>413</b>

**Table 2. Frozen and Current Value**

	2018 Total Frozen Taxable Value	2018 Total Current Taxable Value	Net Increase/(Loss)	2019 Total Frozen Taxable Value	2019 Total Current Taxable Value	Net Increase/(Loss)
City of Adrian	\$252,300	\$826,047	\$573,747	\$252,300	\$957,942	\$705,642
City of Albion	\$66,324	\$381,024	\$314,700	\$66,324	\$66,324	\$0
City of Allegan	\$225,500	\$225,500	\$0	\$323,813	\$225,500	(\$98,313)
City of Alma	\$151,241	\$608,668	\$457,427	\$259,521	\$511,203	\$251,682
City of Bad Axe	\$693,600	\$237,929	(\$455,671)	\$693,600	\$936,153	\$242,553
City of Battle Creek	\$4,035,676	\$9,328,220	\$5,292,544	\$4,099,947	\$9,505,787	\$5,405,840
City of Bay City	\$1,719,483	\$1,719,483	\$0	\$1,857,383	\$1,857,383	\$0
City of Benton Harbor	\$18,538	\$0	(\$18,538)	\$18,538	\$811,762	\$793,224
City of Big Rapids	\$236,805	\$749,777	\$512,972	\$236,805	\$381,000	\$144,195
City of Cadillac	\$211,300	\$298,493	\$87,193	\$211,300	\$367,285	\$155,985
City of Charlotte	\$254,843	\$661,750	\$406,907	\$254,843	\$671,515	\$416,672
City of Cheboygan	NA	NA	NA	\$48,700	\$117,500	\$68,800
City of Coldwater	\$62,211	\$414,853	\$352,642	\$62,211	\$0	(\$62,211)
City of Dearborn	\$1,269,800	\$13,745,090	\$12,475,290	\$1,269,800	\$13,993,935	\$12,724,135
City of Detroit	\$13,268,282	\$69,393,240	\$56,124,958	\$17,553,578	\$59,489,196	\$41,935,618
City of Escanaba	\$148,792	\$980,503	\$831,711	\$1,169,792	\$1,938,049	\$768,257
City of Ferndale	\$385,783	\$983,863	\$598,080	\$385,783	\$2,738,673	\$2,352,890
City of Flint	\$931,901	\$4,057,870	\$3,125,969	\$1,239,021	\$8,337,089	\$7,098,068

Obsolete Property Rehabilitation Act Exemption Report – 2018 and 2019 Tax Years

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	2018 Total Frozen Taxable Value	2018 Total Current Taxable Value	Net Increase/(Loss)	2019 Total Frozen Taxable Value	2019 Total Current Taxable Value	Net Increase/(Loss)
City of Grand Rapids	\$4,243,041	\$21,654,665	\$17,411,624	\$4,693,106	\$20,786,938	\$16,093,832
City of Hartford	\$38,100	\$17,821	(\$20,279)	\$38,100	\$14,600	(\$23,500)
City of Harbor Beach	\$28,300	\$27,700	(\$600)	\$28,300	\$56,000	\$27,700
City of Hillsdale	\$231,510	\$690,391	\$458,881	\$231,510	\$900,249	\$668,739
City of Howell	\$406,025	\$1,347,443	\$941,418	\$406,025	\$1,036,843	\$630,818
City of Ionia	\$36,723	\$129,164	\$92,441	\$36,723	\$84,231	\$47,508
City of Ishpeming	\$70,015	\$70,015	\$0	\$70,015	\$70,015	\$0
City of Jackson	\$154,050	\$84,900	(\$69,150)	\$154,050	\$124,350	(\$29,700)
City of Lansing	\$4,758,078	\$8,090,869	\$3,332,791	\$4,758,078	\$4,191,921	(\$566,157)
City of Ludington	\$332,589	\$617,579	\$284,990	\$332,589	\$440,050	\$107,461
City of Manistee	\$45,806	\$118,200	\$72,394	\$45,806	\$563,636	\$517,830
City of Marshall	\$39,949	\$396,800	\$356,851	\$39,949	\$403,200	\$363,251
City of Melvindale	\$153,114	\$353,114	\$200,000	\$153,114	\$357,914	\$204,800
City of Monroe	\$734,060	\$1,993,160	\$1,259,100	\$734,060	\$1,301,690	\$567,630
City of Mount Clemens	\$85,000	\$331,859	\$246,859	\$85,000	\$424,823	\$339,823
City of Muskegon	\$979,871	\$88,977	(\$890,894)	\$979,871	\$703,611	(\$276,260)
City of Muskegon Heights	\$13,800	\$13,800	\$0	\$13,800	\$10,800	(\$3,000)
City of Oak Park	\$2,175,000	\$8,339,700	\$6,164,700	\$2,175,000	\$8,487,640	\$6,312,640

Obsolete Property Rehabilitation Act Exemption Report – 2018 and 2019 Tax Years

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December 17, 2019

	2018 Total Frozen Taxable Value	2018 Total Current Taxable Value	Net Increase/(Loss)	2019 Total Frozen Taxable Value	2019 Total Current Taxable Value	Net Increase/(Loss)
City of Owosso	\$342,732	\$1,138,546	\$795,814	\$342,732	\$1,154,814	\$812,082
City of Pontiac	\$1,223,770	\$1,921,030	\$697,260	\$1,223,770	\$1,937,750	\$713,980
City of Port Huron	\$1,027,872	\$6,139,041	\$5,111,169	\$1,021,983	\$6,016,637	\$4,994,654
City of River Rouge	\$84,900	\$27,306	(\$57,594)	\$84,900	\$0	(\$84,900)
City of Saginaw	\$917,982	\$2,854,594	\$1,936,612	\$1,545,050	\$3,878,300	\$2,333,250
City of Sandusky	\$41,900	\$36,100	(\$5,800)	\$41,900	\$36,966	(\$4,934)
City of Sault. Ste. Marie	NA	NA	NA	\$128,800	\$128,800	NA
City of Sturgis	\$104,110	\$50,000	(\$54,110)	\$500,814	\$50,000	(\$450,814)
City of Three Rivers	\$123,954	\$352,056	\$228,102	\$100,162	\$236,029	\$135,867
City of Trenton	\$81,600	\$81,600	\$0	\$247,500	\$165,900	(\$81,600)
City of Vassar	\$42,300	\$45,700	\$3,400	\$42,300	\$45,700	\$3,400
City of Wyandotte	\$301,200	\$822,027	\$520,827	\$301,200	\$409,784	\$108,584
City of Ypsilanti	\$644,085	\$520,470	(\$123,615)	\$609,023	\$635,760	\$26,737
<b>Total</b>	<b>\$43,393,815</b>	<b>\$162,966,937</b>	<b>\$119,573,122</b>	<b>\$52,196,349</b>	<b>\$158,845,035</b>	<b>\$106,648,686</b>



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Christopher Harkins, Director, Senate Fiscal Agency  
Mary Ann Cleary, Director, House Fiscal Agency  
Senator Jim Stamas, Chairperson, Appropriation Committee  
Representative Shane Hernandez, Chairperson, Appropriation Committee  
Senator Jim Runestad, Chairperson, Finance Committee  
Representative Lynn Afendoulis, Chairperson, Tax Policy Committee

**FROM:** David A. Buick, Executive Director  
State Tax Commission

**SUBJECT:** Commercial Redevelopment Act Exemption Report – 2018 & 2019 Tax Years

Please find attached one copy of the Commercial Redevelopment Act Exemption Report for the 2018 and 2019 tax years. The report is required by Public Act 215 of 1978, the Commercial Redevelopment Act. Section 17 of the Act provides, in part, as follows:

(1) The department annually shall prepare and submit to the taxation and economic development and energy committees of the house of representatives and the finance and corporation and economic development committees of the senate a report on the utilization of commercial redevelopment districts, based on the information filed with the commission.

Attachment

cc: Joyce Parker, Deputy State Treasurer of State and Local Finance Overview  
Rachel E. Richards, Legislative Liaison  
Heather S. Frick, Director, Bureau of Local Government and School Services



### **Background:**

The Commercial Redevelopment Act, Public Act 215 of 1978, as amended, provides property tax exemptions for the new construction, restoration and/or replacement of commercial property for the primary purpose and use as a commercial business enterprise. Exemptions are approved for a term of 1-12 years, as determined by the unit of local government. The property taxes for the restored property are based on the taxable value for the tax year immediately preceding the effective date of the exemption. The taxable value is frozen for the duration of the exemption and taxed against the full community millage rate. The property taxes for the newly constructed or replacement property are based on the current taxable value. The property taxes for new or replacement property are 50% of the ad valorem millage rate. Applications are filed, reviewed and approved by the local governmental unit. An additional request for the state treasurer's SET exclusion is submitted to the Department of Treasury. For the 2018 tax year, there were 20 local governmental units participating in the Commercial Redevelopment program and for the 2019 tax year there were 24 local governmental units participating in the Commercial Redevelopment program.

### **Activity:**

For the 2018 tax year, there were 37 properties receiving a Commercial Redevelopment Exemption. (See Table 1) It is estimated, through data provided by the local government assessor,<sup>1</sup> that these projects resulted in 1548 construction jobs, 664 existing jobs retained, and 647 new jobs created. These properties were comprised of replacement, restoration, and new facilities with a total current taxable value of \$55,574,030. (See Tables 2 & 3)

For the 2019 tax year, there were 46 properties receiving a Commercial Redevelopment Exemption. (See Table 1) It is estimated, through data provided by the local government assessor,<sup>1</sup> that these projects have resulted in 2,369 construction jobs, 1,164 existing jobs retained, and 1,038 new jobs created. These properties are comprised of replacement, and new facilities with an estimated current taxable value of \$121,347,077. (See Tables 2 & 3)

<sup>1</sup> As determined from data provided by the local government assessor

**Table 1. Commercial Redevelopment Exemptions and Jobs**

Local Governmental Unit	2018 Exemptions	2019 Exemptions	2018 Construction Jobs	2019 Construction Jobs	2018 Jobs Retained	2019 Jobs Retained	2018 Jobs Created	2019 Jobs Created
City of Alma	1	2	20	20	0	0	15	4
Village of Brooklyn	1	1	0	0	0	0	0	0
Village of Cass City	0	1	NA	30	NA	0	NA	75
City of Center Line	2	2	165	165	130	130	20	20
City of Charlevoix	1	2	0	50	0	8	15	32
City of Detroit	1	3	0	330	0	92	0	16
City of East Jordan	1	2	125	139	0	0	21	40
City of Gaylord	2	2	130	130	117	117	75	75
City of Gibraltar	0	1	NA	0	NA	0	NA	0
Village of Lake Orion	1	1	100	100	0	0	65	42
City of Linden	0	1	NA	0	NA	0	NA	0
City of Manistique	4	4	0	0	16	16	13	13
City of Marine City	1	1	40	40	15	0	0	15
City of Marquette	1	1	400	400	150	150	150	150
City of Millington	0	1	NA	50	NA	0	NA	20
City of Muskegon	4	4	144	85	0	0	17	28
City of Owosso	1	1	20	20	29	29	12	12
City of Perry	2	2	40	40	40	40	12	12
City of St. Clair	1	2	200	200	0	0	0	0
City of Warren	1	1	0	150	35	35	40	40
City of Westland	2	2	45	45	25	25	34	34
City of Wyandotte	7	7	74	180	101	128	167	308
City of Wyoming	1	1	0	150	0	400	0	100
City of Zeeland	1	1	45	45	6	6	2	2
<b>Total</b>	<b>37</b>	<b>46</b>	<b>1,548</b>	<b>2,369</b>	<b>664</b>	<b>1,176</b>	<b>647</b>	<b>1,038</b>

**Table 2. Commercial Redevelopment Frozen and Current Taxable Values<sup>1</sup>**

Local Governmental Unit	2018 Frozen Value	2019 Frozen Value	2018 Current Value	2019 Current Value
City of Alma	\$28,278.00	\$28,278.00	\$566,272.00	\$579,254.00
Village of Brooklyn	\$0.00	\$0.00	\$341,150.00	\$340,750.00
Village of Cass City	NA	\$181,860.00	NA	\$181,860.00
City of Center Line	\$0.00	\$0.00	\$2,367,200.00	\$2,424,012.00
City of Charlevoix	\$157,970.00	\$619,022.00	\$157,970.00	\$619,022.00
City of Detroit	\$9,429.00	\$3,167,188.00	\$81,373.00	\$11,532,529.00
City of East Jordan	\$0.00	\$0.00	\$280,000.00	\$419,453.00
City of Gaylord	\$628,234.00	\$628,234.00	\$596,109.00	\$597,330.00
City of Gibraltar	NA	\$37,200.00	NA	\$37,200.00
Village of Lake Orion	\$94,190.00	\$94,190.00	\$217,380.00	\$236,990.00
City of Linden	NA	\$0.00	NA	\$0.00
City of Manistique	\$32,231.00	\$32,231.00	\$870,200.00	\$891,083.00
City of Marine City	\$146,140.00	\$146,140.00	\$605,200.00	\$875,524.00
City of Marquette	\$0.00	\$0.00	\$41,726,100.00	\$68,100.00
City of Millington	NA	\$68,100.00	NA	\$1,448,259.00
City of Muskegon	\$110,400.00	\$110,400.00	\$1,194,918.00	\$1,448,259.00
City of Owosso	\$0.00	\$0.00	\$187,700.00	\$187,700.00
City of Perry	\$350,000.00	\$350,000.00	\$351,700.00	\$560,140.00
City of St. Clair	\$564,912.00	\$616,990.00	\$564,912.00	\$618,512.00
City of Warren	\$451,540.00	\$451,540.00	\$2,435,770.00	\$2,494,220.00
City of Westland	\$376,600.00	\$376,600.00	\$356,650.00	\$394,183.00
City of Wyoming	\$0.00	\$1,894,552.00	\$0.00	\$5,912,000.00
City of Wyandotte	\$314,902.00	\$314,902.00	\$2,264,312.00	\$1,942,945.00
City of Zeeland	\$0.00	\$0.00	\$409,114.00	\$269,411.00
<b>Total</b>	<b>\$3,264,826.00</b>	<b>\$9,117,427.00</b>	<b>\$55,574,030.00</b>	<b>\$121,347,077.00</b>

**Table 3. Commercial Redevelopment Facility Types**

Local Governmental Unit	New	Replacement	Restoration
City of Alma	1	0	1
Village of Brooklyn	1	0	0
Village of Cass City	0	1	0
City of Center Line	2	0	0
City of Charlevoix	0	0	2
City of Detroit	3	0	0
City of East Jordan	1	0	1
City of Gaylord	0	0	2
City of Gibraltar	0	0	1
Village of Lake Orion	0	0	1
City of Linden	1	0	0
City of Manistique	3	0	1
City of Marine City	1	0	0
City of Marquette	1	0	0
City of Millington	0	0	1
City of Muskegon	2	2	0
City of Owosso	1	0	0
City of Perry	2	0	0
City of St. Clair	0	1	1
City of Warren	1	0	0
City of Westland	0	1	1
City of Wyandotte	2	0	5
City of Wyoming	0	0	1
City of Zeeland	1	0	0
<b>Total</b>	<b>23</b>	<b>5</b>	<b>18</b>



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** David A. Buick, Executive Director  
State Tax Commission

**FROM:** LaNiece Densteadt, Departmental Analyst  
State Tax Commission

**SUBJECT:** Re-certifications and New Certifications of Computerized Tax Rolls

The following units have certified that the requirements of Act 112 of 1990, MCL 211.42a as amended, and the conditions of Public Act 140 of 2015 are being met and request the State Tax Commission certify the computerized tax roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: December 10, 2019

**New Certifications:**

**Mason County**

Sheridan Township

**Wexford County**

Cherry Grove Township

**New Certification Denials:** None

**Recertification's:** None



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** David A. Buick, Executive Director  
State Tax Commission

**FROM:** LaNiece Densteadt, Departmental Analyst  
State Tax Commission

**SUBJECT:** New Certifications and Recertifications of Computerized Assessment Rolls

The following units have certified that the requirements of Act 206 of 1893, MCL 211.24 as amended, and the conditions of Public Act 25 of 2016 are being met and request the State Tax Commission certify the use of a computerized database as the assessment roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: December 10, 2019

**New Certifications:**

**Macomb County**  
City of Eastpointe

**Wayne County**  
City of Dearborn

**Recertifications:**

**Roscommon County**  
Denton Township



STATE OF MICHIGAN

## DEPARTMENT OF TREASURY

GRETCHEN WHITMER  
GOVERNORRACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** Emily Leik, Departmental Analyst

**SUBJECT:** Charitable Nonprofit Housing Organization Exemption Applications for Approval

Public Act 456 of 2014 allows for an exemption from the collection of taxes under the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. According to the Act, the State Tax Commission shall grant or deny the exemption after consultation with the State Treasurer or designee.

Enclosed is a list of various Habitat for Humanity County Organizations. All applications included in the attached list were reviewed by State Tax Commission staff, are determined to comply with the statutory requirements of Public Act 456 of 2014 and qualify for exemption.

It is recommended that you approve the applications effective on December 31, 2019 for the 2020 tax year, for either a period of three (3) or five (5) years with an expiration date of December 30, 2022 or December 30, 2024, or until one of the following events occurs:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.



**State Tax Commission**  
**Applications for Exemption of Charitable Nonprofit Housing Property MCL 211.7kk**  
**December 17, 2019 Meeting**

Application Number	Name of Charitable Organization	Unit	Unit Type	County	Parcel Number	Years Approved
19-020	Habitat for Humanity Capital Region	Lansing	City	Ingham	33-01-01-10-180-251	3 years
19-021	Habitat for Humanity Capital Region	Lansing	City	Ingham	33-01-01-28-481-291	3 years
19-022	Habitat for Humanity Capital Region	Williamston	City	Ingham	3333-18-07-02-276-023	5 years
18-070	Midland County Habitat for Humanity	Coleman	City	Midland	170-003-100-850-00	5 years
19-071	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-11-362-023	3 years
19-050	Habitat for Humanity/Lenawee County, Inc.	Adrian	City	Lenawee	XAO-315-1005-00	3 years
19-051	Habitat for Humanity/Lenawee County, Inc.	Adrian	City	Lenawee	XAO-395-1013-01	5 years
19-052	Habitat for Humanity/Lenawee County, Inc.	Adrian	City	Lenawee	XAO-515-0285-00	5 years
19-053	Habitat for Humanity/Lenawee County, Inc.	Adrian	City	Lenawee	XAO-205-5002-00	5 years
19-054	Habitat for Humanity/Lenawee County, Inc.	Adrian	City	Lenawee	XAO-205-5001-00	5 years



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 17, 2019

**TO:** Members of the State Tax Commission

**FROM:** Emily Leik, Departmental Analyst

**SUBJECT:** Charitable Nonprofit Housing Organization Exemption Applications for Denial

Public Act 456 of 2014 allows for an exemption from the collection of taxes under the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. According to the Act, the State Tax Commission shall grant or deny the exemption after consultation with the State Treasurer or designee.

Enclosed is a list of various Charitable Nonprofit Housing Organization applications. All applications included in the attached list were reviewed by State Tax Commission staff and have been determined not to comply with the statutory requirements of Public Act 456 of 2014.

It is recommended that the Commission deny the applications as the organizations do not meet the statutory definition of a "charitable nonprofit housing organization." The Act defines a "charitable nonprofit housing organization" as "a charitable nonprofit organization the primary purpose of which is the construction or renovation of residential housing for conveyance to a low-income person."

The purpose of the Storehouse of Hope, as stated in its articles of incorporation is to "sustain families and individuals, enhance human dignity, provide for basic human needs, and promote equity for residents of Detroit and surrounding communities." As stated by its articles of incorporation, Eastside Community Action Center is "organized exclusively for charitable, educational and housing purposes, more specifically to assist the high-risk youth, vulnerable adults and low income families. The housing programs will aim to provide decent affordable housing for low and moderate income individuals and families."

Both organizations state that housing is one purpose of their organization, but the application and supporting documentation do not make it clear that housing is the primary purpose of the organization. In addition, there is insufficient documentation that both organizations intent to transfer ownership of the homes to low income persons. Although the statute does anticipate the fact that the homes may be leased to a low income person, the intent of the organization must be to convey the property to a low income organization.

For these reasons, it is recommended that the applications on the attached list be denied.

Further appeal of a final decision may be made by filing a petition with the Michigan Tax Tribunal within 35 days of the decision. MCL 205.735a(6).

**State Tax Commission**  
**Applications for Exemption of Charitable Nonprofit Housing Property MCL 211.7kk**  
**December 17, 2019 Meeting**

<b>Application Number</b>	<b>Name of Charitable Organization</b>	<b>Unit</b>	<b>Unit Type</b>	<b>County</b>	<b>Parcel Number</b>	<b>Recommendation</b>
19-013	Storehouse of Hope	Detroit	City	Wayne	22110042	Deny
19-037	Eastside Community Action Center	Lansing	City	Ingham	33-01-01-22-206-011	Deny
19-038	Eastside Community Action Center	Lansing	City	Ingham	33-01-01-22-226-331	Deny
19-039	Eastside Community Action Center	Lansing	City	Ingham	33-01-01-22-206-161	Deny